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# Buffalo-Hanover-Montrose Schools Annual Budget 2021-2022

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**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

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**BOARD OF EDUCATION & ADMINISTRATION**

**SCHOOL BOARD**

<u>Name</u>	<u>Started</u>	<u>Term Expires</u>
Melissa Brings, Chair	Jan. 2008	Dec. 2024
Sue Lee, Vice Chair	Jan. 2006	Dec. 2024
Bob Sansevere, Clerk	Sept. 2016	Dec. 2022
Kenneth Ogden, Treasurer	Apr. 2013	Dec. 2022
Adam Bjorklund, Director	Jan. 2021	Dec. 2024
Amanda Reineck, Director	Jan. 2018	Dec. 2022
Amanda Lawrence, Director	Jan. 2021	Dec. 2024

**SUPERINTENDENT**

Dr. Scott Thielman

**BUSINESS OFFICE**

Ryan Tangen, Director of Finance & Operations  
Miranda Kramer, Controller

**BUILDING PRINCIPALS**

<u>Name</u>	<u>School Site</u>
Mark Mischke	Buffalo High School
Matt Lubben	Buffalo Community Middle School
Jeanna Miller	Parkside Elementary
Mat Nelson	Discovery Elementary
Brad Koltes	Hanover Elementary
Tony Steffes	Montrose Elementary School of Innovation
Andrée Iden	Tatanka Elementary STEM School
Carmen Tubbs	Northwinds Elementary

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**MISSION STATEMENT & OBJECTIVES**

**MISSION STATEMENT**

Making a difference by preparing all students for a successful future in a changing world.

**CORE VALUES**

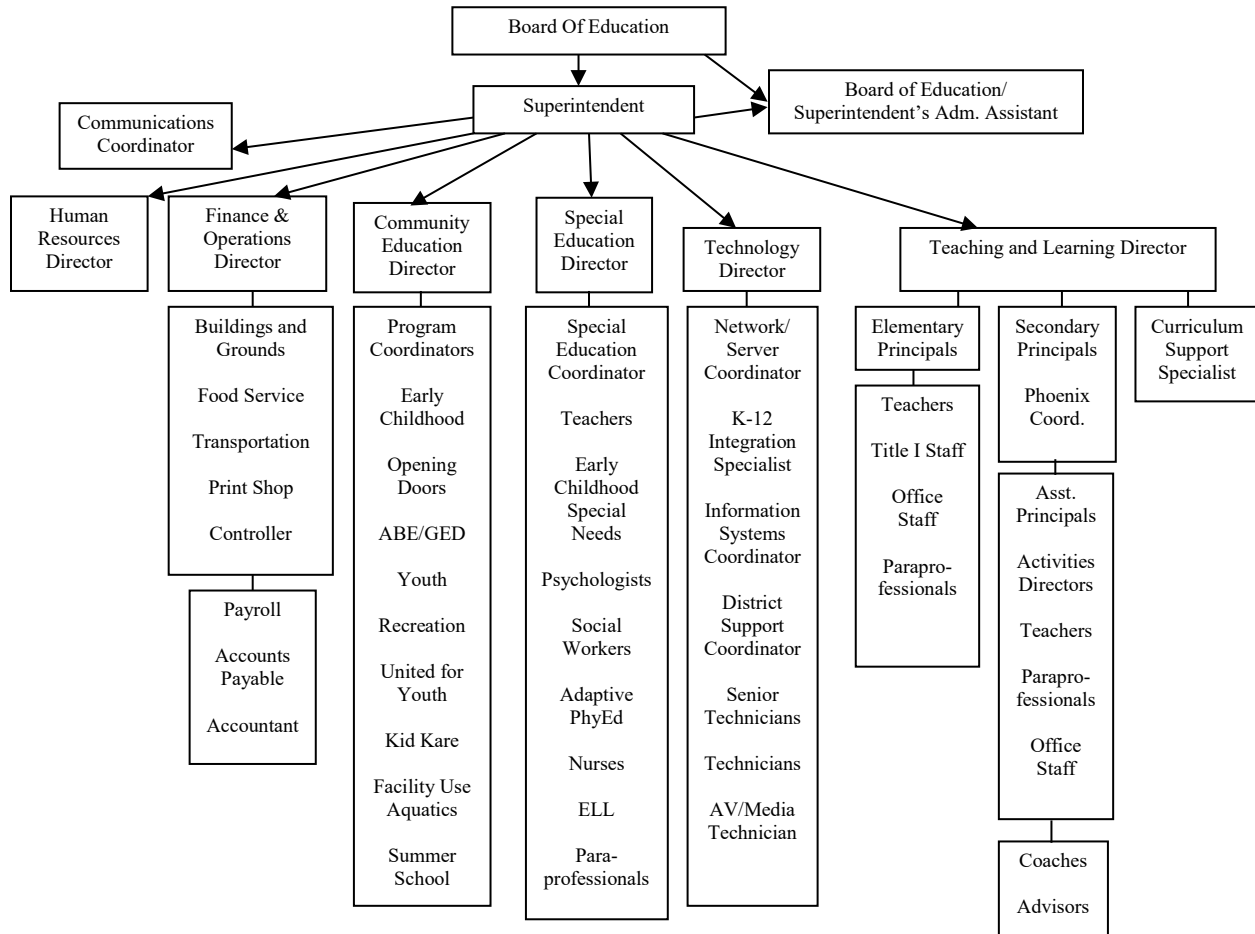
- We foster an environment that develops and cares for the whole child.
- All students can learn, though at different rates and in different ways.
- We are dedicated to lifelong learning.
- All learning requires innovation, risk-taking, and the commitment to continuous improvement.
- All staff have a critical role in enhancing student development.
- In all aspects of the district, we adhere to honesty, integrity, fairness, and ethics.

**KEY EXPECTATIONS**

- Each student explores strengths and passions through varied educational opportunities.
- Each student demonstrates academic growth and success.
- Student learning and engagement are optimized through high-quality and innovative instructional strategies.
- Everyone in our schools experiences a safe, comfortable, and caring environment.
- The district operates efficiently and effectively.

**ISD 877 BUFFALO-HANOVER-MONTROSE  
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**ORGANIZATIONAL CHART**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

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**BUDGET OVERVIEW**

**PURPOSE OF THE BUDGET**

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget reflects the school district's priorities and expectations and is a guide for future activities, both financial and program. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

**KEY OBJECTIVES OF THE BUDGET PROCESS**

- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

**SIGNIFICANT STATE STATUTE REQUIREMENTS**

- Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

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**BUDGET OVERVIEW**

**BUDGET TIMELINE**

<u>Date Due</u>		<u>Procedure</u>
October/ November	Capital Outlay	Principals, with the help from their employees, will submit a priority listing of facility needs. Facility needs shall be defined as improvements and/or major repairs of school sites, building and permanent attached fixtures or equipment. Principals shall submit building renovation requests for the next two years. This will encourage planning and development of a scheduled replacement program. A request form may be used for compiling a list of facility needs. A separate list shall be developed for each year. The principal in each building will compile the master list with priorities.
November/ December	Supply Allocations	Allocations shall be sent to each building principal and department administrators from the Business Office. Copies of budget worksheets shall be given to each person with an area of responsibility.
December	Capital Outlay	Principals shall meet with the Director of Buildings and Grounds to review the building facility needs lists, help with estimates, prioritize, etc. The building facility need lists supplied by the principals at these site reviews will be updated by the Director of Buildings and Grounds and prioritized on a district-wide basis. Principals should have all their requests ready by these site reviews.
January		Revenue and expenditure projections and financial forecasts are presented to the School Board.
January	Capital Outlay	The Director of Buildings and Grounds will review facility needs after meeting with each building principal. Changes will be made by the Director of Buildings and Grounds, and the final request shall be reviewed with the Superintendent and Director of Finance & Operations.

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

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**BUDGET OVERVIEW**

**BUDGET TIMELINE - CONTINUED**

<u>Date Due</u>		<u>Procedure</u>
December/January/ February	Personnel	Principals/department administrators will evaluate their personnel needs and submit addition and deletion lists along with appropriate rationale to the Superintendent and Director of Human Resources for review.
	Supply Allocations	Principals/department administrators, with the help of their employees, will evaluate their needs and develop their supply budgets.
February	Capital Outlay	A preliminary Capital Outlay/Facility budget shall be given to the School Board.
	Supply Allocations	Principals/department administrators shall submit their supply budget to the Business Office.
March/April	Personnel	Superintendent, Director of Human Resources, and Director of Teaching and Learning finalize staffing ratios and staffing levels for teaching staff and ESP's.
April	Capital Outlay	The School Board approves the final Capital Outlay/Facility budget.
April/May		The Business Office inputs personnel into the budget. Salary projections shall be combined with other material and submitted to the Superintendent for review. A preliminary budget shall be given to the School Board.
June		School Board approves final budget.



**ISD 877 BUFFALO-HANOVER-MONTROSE  
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**BUDGET ASSUMPTIONS**

**GENERAL FUND**

On February 22, 2021, the School Board approved the 2021-2022 budget assumptions for the General Fund. The School Board approved the assumptions in order to build the 2021-2022 budget with updated information based on student enrollment, current legislation, and any known changes in federal funding. The approved assumptions including the budget modifications are as follows:

- ❑ Enrollment projections based on the November 2020 enrollment report (includes the assumption that 165 of the 323 students lost in 20-21 return for 21-22)
- ❑ \$750 per pupil operating referendum approved in November 2019
- ❑ General Ed revenue formula allowance increases 1% and moves to \$6,633 for 2021-22
- ❑ Special Education aid increases 1.5%
- ❑ Literacy Aid implemented in 2012-13 continues through 2021-22
- ❑ OPEB contributions continue in 2021-22
- ❑ Maintain 2014-15 approved staffing ratios less 2019-20 budget reductions
- ❑ Reduces 7.5 FTEs due to the loss in student enrollment
- ❑ Shift \$350,000 of Cares Act I funding from 20-21 to cover staff costs for 2021-22
- ❑ 1.0 FTE special education staffing contingency
- ❑ 2.95 FTE Superintendent Contingency staffing contingency
- ❑ Continuation of 6.0 FTE for Class Size Reduction-includes Marketing budget and social workers
- ❑ Continuation of 6.0 FTE addition for Location Equity Revenue funding
- ❑ Salary and benefit changes based on settlements in place and market conditions for non-settled contracts
- ❑ Non-Salary, Non-Benefits Costs are estimated to increase at 0-5%
- ❑ Continued cost containment initiatives such as joint purchasing agreements, energy use reduction, paper reduction, insurance contracts, and other operational efficiencies
- ❑ QComp (PPD) continues for 2021-22 assuming matching revenues and expenditures
- ❑ \$400,000 of fund balance assigned for technology to be spent in 2021-22
- ❑ LTFM expenditures to match revenue less \$100,000 set aside for field turf

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**BUDGET ASSUMPTIONS CONTINUED**

**FOOD SERVICE FUND**

The budget plan was developed with the Summer Food Service Program in place. This program is a federally funded lunch program that provides free lunch and breakfast to all students of the district. As a result, there are no regular lunch meal prices for the 2021-2022 school year. The district will provide an ala carte meal program again for the 2021-2022 school year that will have additional food items available for a charge. Those price lists are available from the Nutrition Services office.

**COMMUNITY SERVICE FUND**

On May 10, 2021, the preliminary Community Service budget was presented. Due to the COVID-19 pandemic, programming will be phased in at the beginning of the fiscal year with the intent of being at a similar programming level as in prior years.

**HRA TRUST FUND**

The District has created a sunset clause in the teachers and administrators contracts. Individuals hired after the sunset date in their respective contracts are no longer eligible for the grandfathered post-retirement insurance benefits. The new provisions require the district to make an up-front contribution to the employee's HRA account upon hire and an annual contribution to the employee's HRA account for each year of service. Each contract has a contribution limit for the individual employee. These funds are held in an irrevocable trust fund and the employees have to meet certain vesting requirements before they can access these funds. The balances shown for this fund represent contributions and any accrued interest earned on those funds. Contributions to this trust fund are included as part of the General fund expenditures.

**BUILDING CONSTRUCTION FUND**

On November 4, 2014 voters of the school district approved a bond issue for the improvement and betterment of facilities. The funds were used for upgrades in the following categories: Safety and Security, Deferred Maintenance, Technology, Building Additions, and Activities. The projects began in the spring of 2015 and the final completion occurred during the 2020-21 school year.

# General Fund

## **01 General Fund**

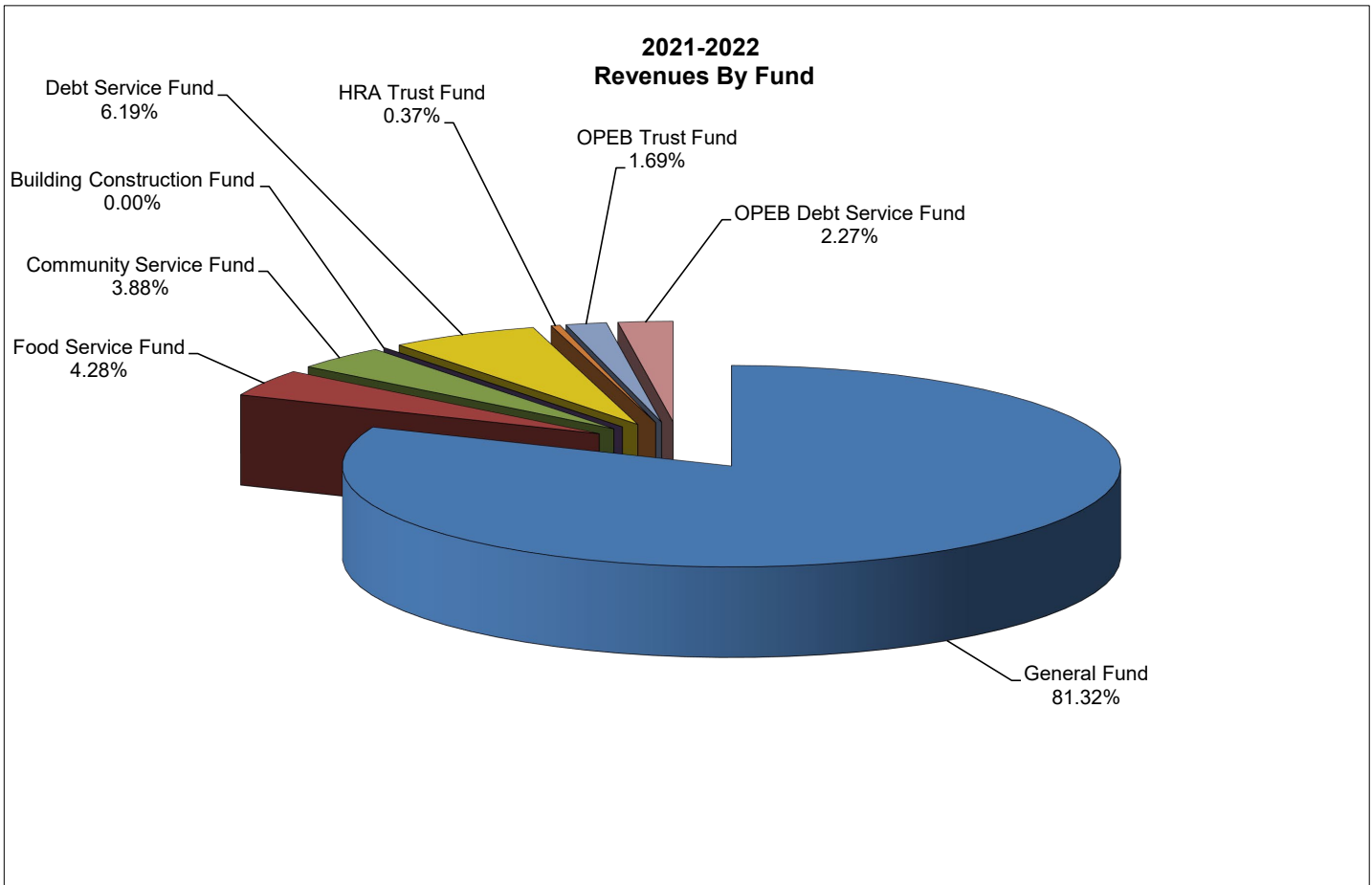
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration; normal operations and maintenance; pupil transportation and capital expenditures.

The General Fund also includes the Capital Outlay Fund, which the district accounts for separately for internal purposes. The Capital Outlay expenditures account for the health and safety programs, facility repair and maintenance.

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**ALL FUNDS - REVENUE SUMMARY**

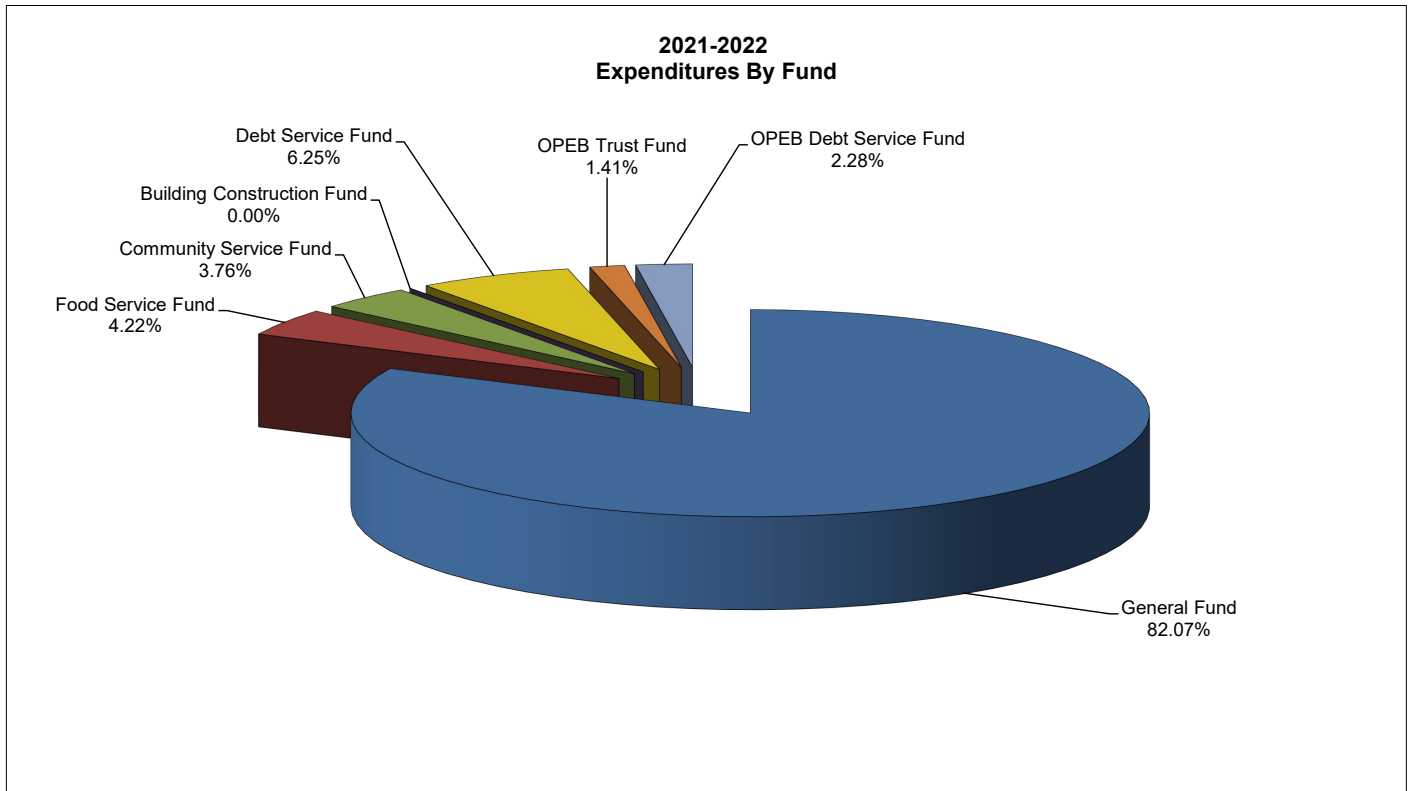
	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
General Fund	\$67,537,743	\$68,482,098	\$73,929,603	\$71,872,172
Food Service Fund	\$3,060,614	\$3,431,538	\$3,342,773	\$3,783,259
Community Service Fund	\$3,687,297	\$3,380,385	\$2,962,807	\$3,431,001
Building Construction Fund	\$190,174	\$111,837	\$0	\$0
Debt Service Fund	\$5,505,781	\$5,528,794	\$5,434,489	\$5,467,309
HRA Trust Fund	\$240,087	\$226,523	\$366,000	\$331,000
OPEB Trust Fund	\$1,168,781	\$706,564	\$3,011,246	\$1,493,295
OPEB Debt Service Fund	\$2,085,059	\$2,046,075	\$2,032,815	\$2,008,262
<b>Total</b>	<b>\$83,475,536</b>	<b>\$83,913,814</b>	<b>\$91,079,733</b>	<b>\$88,386,298</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
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**ALL FUNDS - EXPENDITURE SUMMARY**

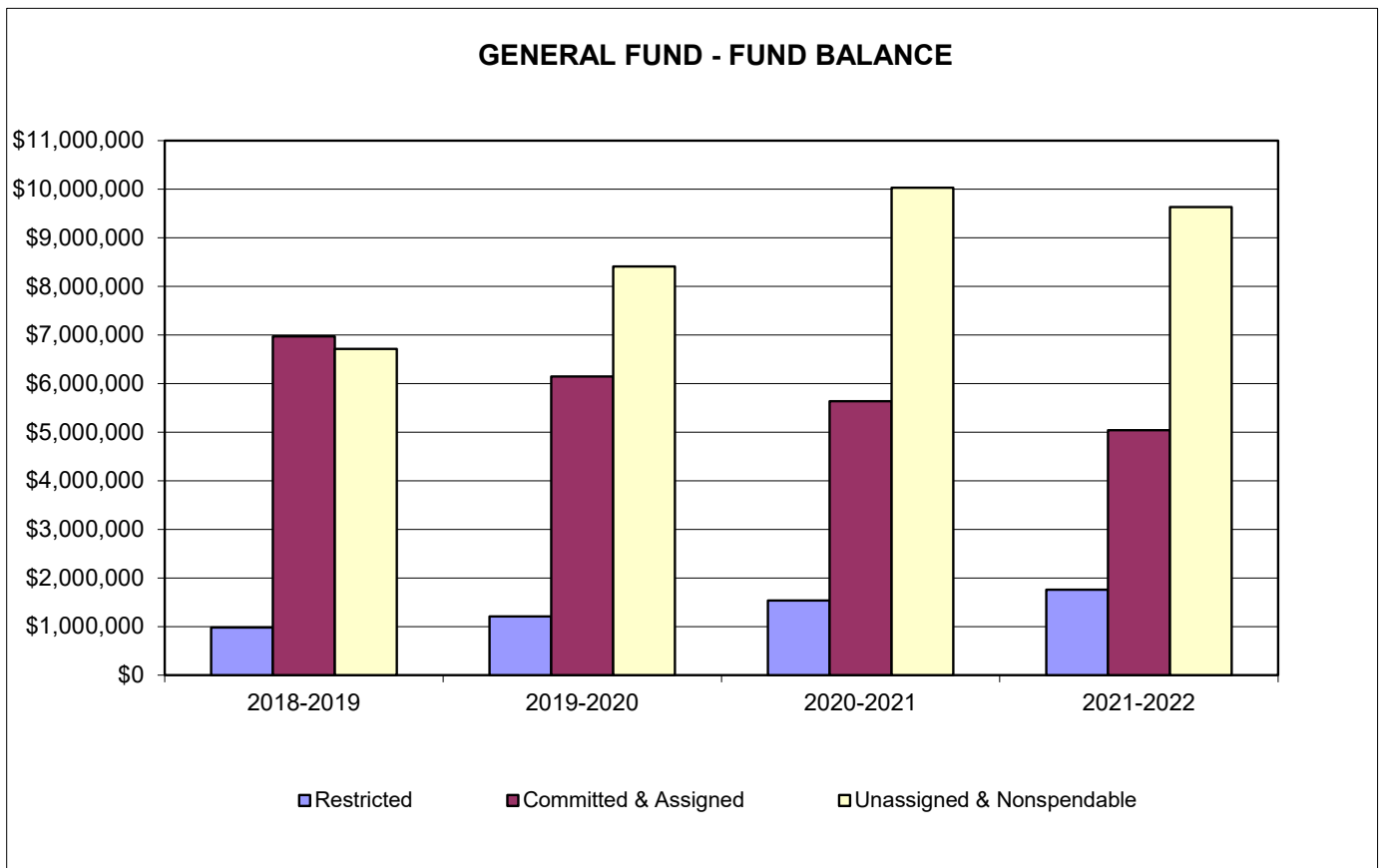
	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Budget	2021-2022 Budget
General Fund	\$68,940,964	\$67,409,716	\$72,489,970	\$72,647,955
Food Service Fund	\$2,910,458	\$3,122,855	\$3,133,929	\$3,738,692
Community Service Fund	\$3,444,578	\$3,472,358	\$3,127,526	\$3,328,527
Building Construction Fund	\$1,281,799	\$878,422	\$144,490	\$0
Debt Service Fund	\$11,644,271	\$5,571,123	\$5,549,623	\$5,535,973
OPEB Trust Fund	\$1,119,313	\$1,054,139	\$981,338	\$1,252,211
OPEB Debt Service Fund	\$1,971,835	\$1,985,285	\$1,998,685	\$2,016,085
<b>Total</b>	<b>\$91,313,218</b>	<b>\$83,493,898</b>	<b>\$87,425,561</b>	<b>\$88,519,443</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
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**GENERAL FUND 01 - FUND BALANCE SUMMARY**

	2018-2019	2019-2020	2020-2021	2021-2022
	Actual	Actual	Projected	Projected
Fund Balance:				
Restricted	\$982,032	\$1,208,745	\$1,537,506	\$1,756,788
Committed & Assigned	\$6,973,728	\$6,148,829	\$5,636,460	\$5,039,104
Unassigned & Nonspendable	\$6,710,756	\$8,409,807	\$10,033,048	\$9,635,339
<b>Total Fund Balance</b>	<b>\$14,666,516</b>	<b>\$15,767,381</b>	<b>\$17,207,014</b>	<b>\$16,431,231</b>
 <b>Total General Fund Expenditures</b>	 <b>\$68,940,964</b>	 <b>\$67,409,716</b>	 <b>\$72,489,970</b>	 <b>\$72,647,955</b>
 <b>Unassigned Fund Balance as a % of Total Expenditures</b>	 <b>9.73%</b>	 <b>12.48%</b>	 <b>13.84%</b>	 <b>13.26%</b>

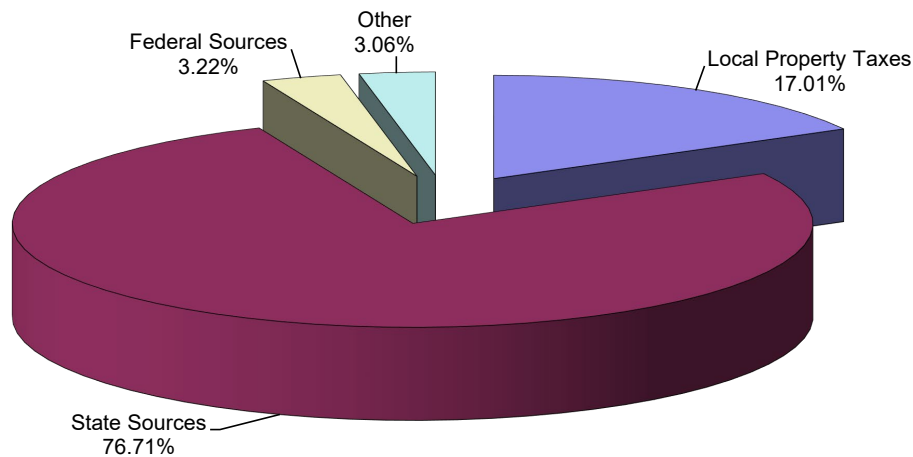


**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

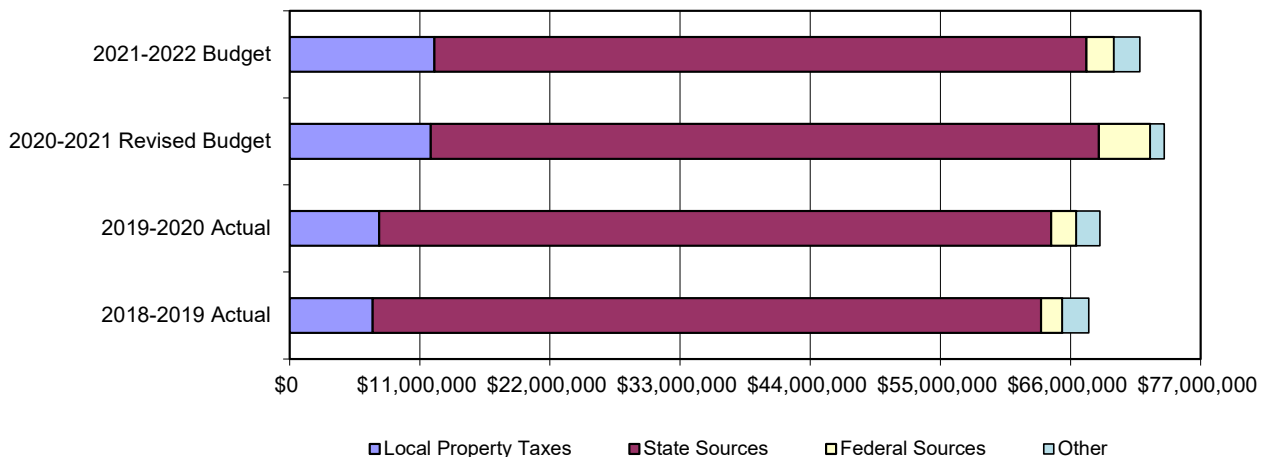
**GENERAL FUND 01 - REVENUE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Budget	2021-2022 Budget	Amount Change	% Change
Local Property Taxes	\$7,016,658	\$7,557,111	\$11,925,955	\$12,223,346	\$297,391	2.49%
State Sources	\$56,485,819	\$56,801,417	\$56,471,442	\$55,133,493	(\$1,337,949)	-2.37%
Federal Sources	\$1,809,493	\$2,135,167	\$4,335,236	\$2,313,419	(\$2,021,817)	-46.64%
Other	\$2,225,773	\$1,988,403	\$1,196,970	\$2,201,914	\$1,004,944	83.96%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$67,537,743</b>	<b>\$68,482,098</b>	<b>\$73,929,603</b>	<b>\$71,872,172</b>	<b>(\$2,057,431)</b>	<b>-2.78%</b>

**2021-2022  
General Fund Revenue By Source**



**General Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Revenue</b>					
<b>Property Tax &amp; County Revenue</b>					
111	Property Taxes	\$4,243,311	\$4,635,419	\$8,745,892	\$9,063,243
111	Property Taxes - Health & Safety - 05	\$0	\$0	\$0	\$0
111	Long Term Facilities Maint. Levy - 05	\$1,284,103	\$1,359,780	\$1,495,413	\$1,526,713
302-001	Property Taxes - Lease Levy - 05	\$449,809	\$434,253	\$431,723	\$364,676
335-111	Alt Teaching Q Comp Levy	\$467,945	\$530,130	\$555,178	\$561,627
342-111	Property Taxes - Safe Schools	\$227,795	\$226,047	\$251,719	\$254,361
830-111	Property Taxes - Career Tech	\$161,153	\$147,792	\$161,090	\$164,204
005	Property Taxes - Re-Employment	\$19,413	\$34,219	\$94,219	\$97,801
009	Fiscal Disparities	\$84,998	\$113,000	\$113,000	\$113,000
210	County Apportionment	\$69,721	\$68,686	\$69,721	\$69,721
189	Misc County Tax Revenue	\$8,410	\$7,785	\$8,000	\$8,000
<b>Sub-Total Property Tax &amp; County Revenue</b>		<b>\$7,016,658</b>	<b>\$7,557,111</b>	<b>\$11,925,955</b>	<b>\$12,223,346</b>
<b>Tuition, Fees &amp; Admissions</b>					
211	Parking Fees	\$61,130	\$50,856	\$0	\$44,356
202/050/203	Admission & Student Activity Revenue	\$409,136	\$335,251	\$168,082	\$357,450
180	Third Party Billings	\$109,477	\$138,788	\$221,110	\$225,000
<b>Sub-Total Tuition, Fees &amp; Admissions</b>		<b>\$579,743</b>	<b>\$524,895</b>	<b>\$389,192</b>	<b>\$626,806</b>
<b>Other Local Revenue</b>					
130	Interest Revenue	\$349,008	\$281,297	\$26,176	\$26,438
093	Transportation Rent - 05	\$98,400	\$98,400	\$98,400	\$98,400
181	Rental Fees	\$63,464	\$67,308	\$62,486	\$62,486
021	Revenue from Other Districts	\$80,449	\$69,803	\$63,212	\$757,691
022	Reim from Other District for SPED Service	\$0	\$17,101	\$18,935	\$18,935
060	Student Activities - 51	\$0	\$10,702	\$16,313	\$15,713
096/601	Donations	\$81,666	\$86,271	\$48,803	\$6,000
096	Donations - Fund 05	\$1,095	\$2,765	\$0	\$0
188	Retiree Contributions	\$122,787	\$111,730	\$63,297	\$50,549
610	Sales Tax	\$17,057	\$14,425	\$14,000	\$12,000
099/339	Misc Local Revenue	\$73,384	\$45,420	\$22,408	\$20,490
099	Misc Revenue - 05	\$601	\$24,235	\$0	\$0
099	Student Activities - 09	\$730,825	\$617,007	\$324,826	\$482,406
204	Revenue from Resale/Materials	\$0	\$298	\$0	\$0
205	Shop Receipts	\$15,440	\$14,211	\$19,000	\$19,000
206	Band Receipts	\$2,015	\$1,387	\$1,000	\$1,000
207	Art Receipts	\$0	\$0	\$2,000	\$2,000
209	Home Ec Receipts	\$0	\$0	\$0	\$0
195	Insurance Recovery	\$1,875	\$532	\$0	\$0
<b>Sub-Total Other Local Revenue</b>		<b>\$1,638,066</b>	<b>\$1,462,892</b>	<b>\$780,856</b>	<b>\$1,573,108</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>2021-2022</b>
				<b>Budget</b>	<b>Budget</b>
<b>General Fund Revenue</b>					
<b>State Aids</b>					
311	Endowment Fund Appt	\$240,317	\$261,280	\$267,330	\$241,053
211	General Education Aid	\$40,242,711	\$40,442,659	\$39,854,680	\$39,444,600
\$300	Out of State Tuition	\$0	\$2,828	\$0	\$0
302-211	Operating Capital	\$468,679	\$462,335	\$435,763	\$443,429
302-211	Operating Capital - 05	\$938,765	\$931,894	\$872,835	\$888,190
306-211	Staff Development	\$803,018	\$807,961	\$780,764	\$793,360
313-211	Integration	\$378,338	\$389,299	\$399,409	\$400,567
317-211	Basic Skills	\$1,184,873	\$941,645	\$956,669	\$659,138
330-211	Learning & Development	\$1,267,900	\$1,234,762	\$1,137,424	\$1,146,019
320-300	American Indian Education	\$27,568	\$27,503	\$23,529	\$23,580
335-211	Alt Teaching Q Comp	\$1,009,474	\$965,827	\$925,870	\$877,787
388-211	Gifted & Talented	\$82,693	\$81,574	\$77,280	\$77,745
212	Literacy Aid	\$322,882	\$311,127	\$289,746	\$289,746
312	Shared Time	\$9,220	\$6,943	\$20,923	\$20,923
227	Abatement Aid	\$5,124	\$3,117	\$3,697	\$3,697
229	Disparity Reduction	\$536	\$558	\$583	\$583
234	Hmstd Mkt Value Credit	\$21,917	\$20,825	\$20,837	\$20,837
258	Mobile Hmstd Mkt Value Credit	\$20	\$0	\$349	\$349
302-300	Equity Aid - 05	\$19,708	\$20,370	\$20,370	\$20,370
317	Long Term Facilities Maintenance - 05	\$999,913	\$953,039	\$905,662	\$894,173
342-300	Safe Schools	\$0	\$200,288	\$0	\$0
370	District Cooperative Aid	\$87,229	\$51,395	\$12,507	\$12,507
714-300	Deseg Transport	\$93,679	\$97,034	\$87,619	\$97,242
715-300	Integration/Desegregation Transportation	\$0	\$5,675	\$0	\$0
720-300	Nonpublic Pupil Transport	\$136,491	\$142,051	\$131,303	\$131,303
830-300	Secondary Vocational Transport	\$60,497	\$47,084	\$56,656	\$43,358
363	Special Education	\$7,855,052	\$8,078,114	\$8,853,148	\$8,305,618
369	Other Revenue from State Agencies	\$0	\$0	\$39,167	\$0
397	TRA Special Funding	\$229,215	\$227,593	\$227,593	\$227,590
399	Other State Aid	\$0	\$86,637	\$69,729	\$69,729
<b>Sub-Total State Aids</b>		<b>\$56,485,819</b>	<b>\$56,801,417</b>	<b>\$56,471,442</b>	<b>\$55,133,493</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

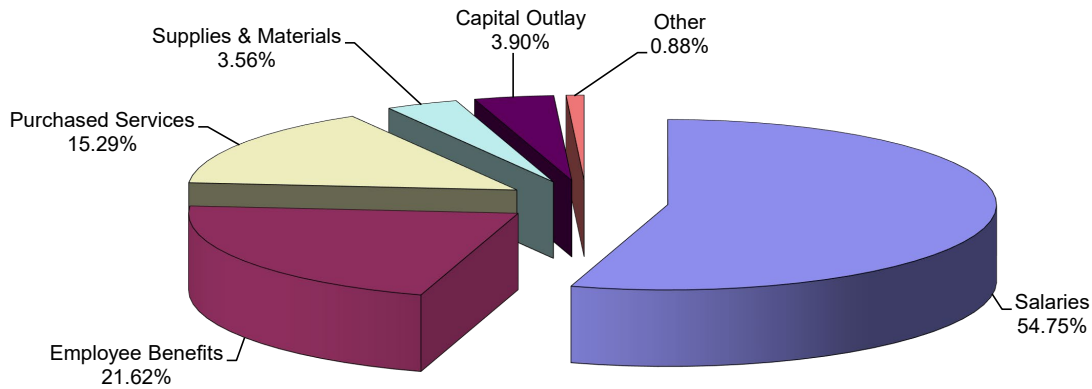
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Revenue</b>					
<b>Federal Aids</b>					
401	Title I	\$441,661	\$424,239	\$331,638	\$225,992
414	Title II Part A	\$94,006	\$119,187	\$76,109	\$91,300
417	Title III Part A	\$3,771	\$0	\$865	\$867
419	Special Education	\$755,020	\$699,909	\$814,114	\$781,449
420	Special Education - Preschool	\$19,169	\$19,365	\$33,059	\$35,739
422	Special Education - IEIC	\$27,299	\$25,771	\$23,025	\$24,299
425	Special Education - EIS	\$60,000	\$60,000	\$150,000	\$142,258
430	Special Education - IDEA CSPD	\$0	\$20,854	\$17,040	\$17,053
599	Misc Federal Direct Aid	\$66,133	\$53,946	\$114,000	\$54,000
151	ESSER - 90%	\$0	\$0	\$153,154	\$142,443
152	ESSER - 9.5%	\$0	\$0	\$31,127	\$0
153	GEER	\$0	\$0	\$54,887	\$0
154	CARES ACT	\$0	\$0	\$1,325,646	\$0
155	ESSER II	\$0	\$0	\$0	\$337,203
160	ESSER III	\$0	\$0	\$0	\$70,000
174	CARES ACT	\$0	\$248,418	\$678,128	\$0
699	Integration	\$342,434	\$463,478	\$532,444	\$390,816
<b>Sub-Total Federal Aids</b>		<b>\$1,809,493</b>	<b>\$2,135,167</b>	<b>\$4,335,236</b>	<b>\$2,313,419</b>
<b>Other Financing Sources</b>					
195	Insurance Recovery - 05	\$0	\$0	\$24,922	\$0
624	Sale of Equipment - 05	\$7,964	\$616	\$2,000	\$2,000
631	Proceeds from Loans	\$0	\$0	\$0	\$0
<b>Sub-Total Other Financing Sources</b>		<b>\$7,964</b>	<b>\$616</b>	<b>\$26,922</b>	<b>\$2,000</b>
<b>Total General Fund Revenue</b>		<b>\$67,537,743</b>	<b>\$68,482,098</b>	<b>\$73,929,603</b>	<b>\$71,872,172</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

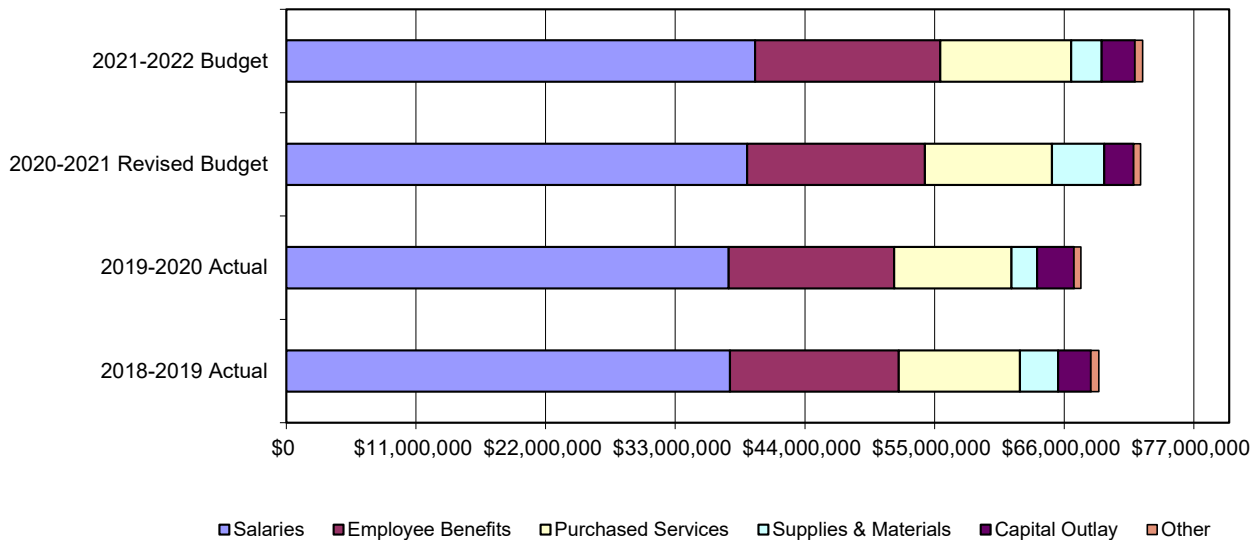
**GENERAL FUND 01 - EXPENDITURE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Budget	2021-2022 Budget	Amount Change	% Change
Salaries	\$37,638,671	\$37,522,395	\$39,098,956	\$39,773,468	\$674,512	1.73%
Employee Benefits	\$14,326,980	\$14,053,710	\$15,076,868	\$15,704,961	\$628,093	4.17%
Purchased Services	\$10,272,057	\$9,952,115	\$10,779,295	\$11,110,270	\$330,975	3.07%
Supplies & Materials	\$3,254,715	\$2,162,818	\$4,446,659	\$2,587,606	(\$1,859,053)	-41.81%
Capital Outlay	\$2,780,454	\$3,138,813	\$2,491,078	\$2,834,662	\$343,584	13.79%
Other	\$668,087	\$579,865	\$597,114	\$636,988	\$39,874	6.68%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$68,940,964</b>	<b>\$67,409,716</b>	<b>\$72,489,970</b>	<b>\$72,647,955</b>	<b>\$157,985</b>	<b>0.22%</b>

**2021-2022  
General Fund Expenditures By Object**



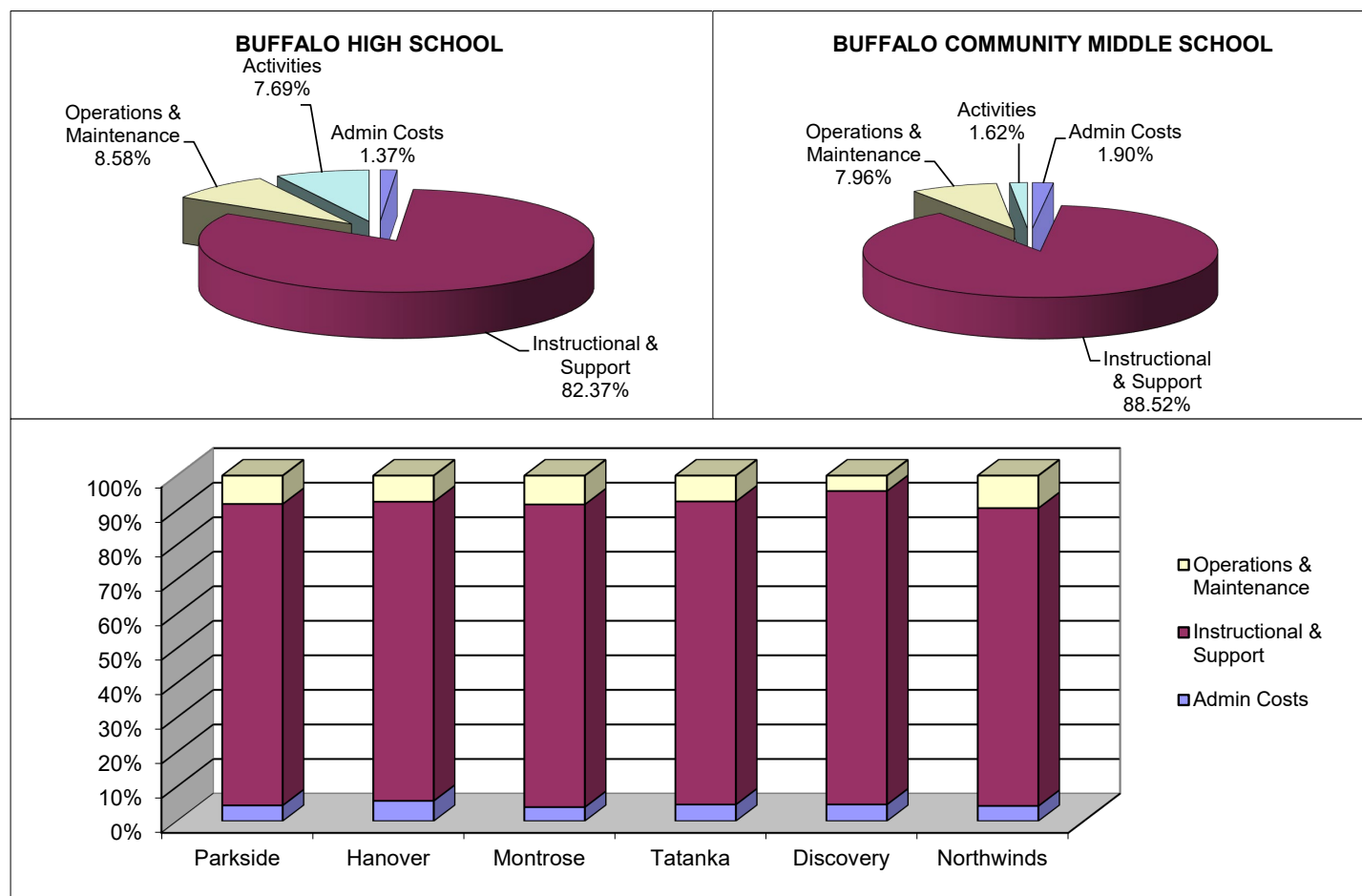
**General Fund Expenditures - 4 Year Comparison (Excluding OPEB Bond)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01 - EXPENDITURE SUMMARY BY SCHOOL**

	<b>Admin Costs</b>	<b>Instructional &amp; Support</b>	<b>Operations &amp; Maintenance</b>	<b>Activities</b>
Buffalo High School	\$222,777	\$13,433,846	\$1,398,923	\$1,253,996
Buffalo Community Middle School	\$210,926	\$9,803,596	\$881,716	\$179,273
Parkside Elementary	\$183,336	\$3,508,645	\$330,072	
Hanover Elementary	\$197,459	\$2,910,856	\$254,118	
Montrose Elementary				
School of Innovation	\$168,041	\$3,632,998	\$345,891	
Tatanka Elementary				
STEM School	\$202,201	\$3,687,074	\$313,834	
Discovery Elementary	\$100,016	\$1,884,128	\$92,498	
Northwinds Elementary	\$193,565	\$3,798,821	\$414,587	



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**BUFFALO HIGH SCHOOL & PHOENIX  
MARK MISCHKE  
GRADE 9-12**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$506,312	\$525,207	\$534,280	\$533,460	(\$820)
Managerial Salaries	\$126,311	\$128,451	\$131,377	\$145,460	\$14,083
Certified Salaries	\$6,950,639	\$6,881,351	\$7,024,473	\$7,381,199	\$356,726
Classified Salaries	\$1,406,927	\$1,419,972	\$1,443,993	\$1,572,065	\$128,072
Other Salaries	\$1,104,800	\$1,044,323	\$1,138,898	\$1,058,365	(\$80,533)
Employee Benefits	\$3,675,214	\$3,604,952	\$3,742,866	\$4,041,663	\$298,797
Supplies & Materials	\$371,592	\$328,080	\$337,324	\$299,746	(\$37,578)
Tuition	\$227,155	\$225,975	\$240,000	\$300,000	\$60,000
Equipment	\$5,179	\$1,447	\$36,977	\$38,977	\$2,000
All Others	\$1,020,692	\$860,411	\$966,180	\$938,607	(\$27,573)
<b>Total Expenditures</b>	<b>\$15,394,821</b>	<b>\$15,020,169</b>	<b>\$15,596,368</b>	<b>\$16,309,542</b>	<b>\$713,174</b>

**Full Time Equivalent**

Administrators	5.00	5.00	0.00
Teachers	103.98	103.00	(0.98)
Classified	54.23	53.70	(0.53)
<b>Total FTE's</b>	<b>163.21</b>	<b>161.70</b>	<b>(1.51)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**BUFFALO COMMUNITY MIDDLE SCHOOL  
MATT LUBBEN  
GRADE 6-8**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$382,596	\$390,733	\$397,440	\$404,390	\$6,950
Certified Salaries	\$5,250,239	\$5,150,867	\$5,473,121	\$5,546,326	\$73,205
Classified Salaries	\$897,425	\$881,314	\$973,180	\$1,018,690	\$45,510
Other Salaries	\$461,230	\$433,182	\$469,206	\$422,654	(\$46,552)
Employee Benefits	\$2,602,540	\$2,569,130	\$2,789,703	\$2,903,203	\$113,500
Supplies & Materials	\$150,731	\$215,849	\$122,232	\$110,459	(\$11,773)
Equipment	\$1,046	\$47,446	\$114,683	\$86,167	(\$28,516)
All Others & Targ Serv	\$657,945	\$462,611	\$558,166	\$583,622	\$25,456
<b>Total Expenditures</b>	<b>\$10,403,752</b>	<b>\$10,151,132</b>	<b>\$10,897,731</b>	<b>\$11,075,511</b>	<b>\$177,780</b>

**Full Time Equivalent**

Administrators	3.00	3.00	0.00
Teachers	79.18	77.10	(2.08)
Classified	38.10	38.00	(0.10)
<b>Total FTE's</b>	<b>120.28</b>	<b>118.10</b>	<b>(2.18)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**PARKSIDE ELEMENTARY  
JEANNA MILLER  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$132,136	\$144,912	\$123,700	\$125,860	\$2,160
Certified Salaries	\$1,836,940	\$1,776,044	\$1,882,633	\$1,996,003	\$113,370
Classified Salaries	\$510,967	\$541,018	\$557,350	\$523,920	(\$33,430)
Other Salaries	\$199,092	\$176,138	\$133,357	\$107,036	(\$26,321)
Employee Benefits	\$1,028,138	\$1,026,288	\$1,011,975	\$1,039,344	\$27,369
Supplies & Materials	\$40,303	\$51,573	\$38,699	\$28,073	(\$10,626)
Equipment	\$0	\$300	\$22,589	\$19,500	(\$3,089)
All Others & Targ Serv	\$155,419	\$125,866	\$173,549	\$182,317	\$8,768
<b>Total Expenditures</b>	<b>\$3,902,995</b>	<b>\$3,842,139</b>	<b>\$3,943,852</b>	<b>\$4,022,053</b>	<b>\$78,201</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	29.76	30.36	0.60
Classified	23.27	22.70	(0.57)
<b>Total FTE's</b>	<b>54.03</b>	<b>54.06</b>	<b>0.03</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**HANOVER ELEMENTARY  
BRAD KOLTES  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$129,136	\$133,396	\$135,700	\$138,070	\$2,370
Certified Salaries	\$1,737,239	\$1,687,579	\$1,648,789	\$1,638,442	(\$10,347)
Classified Salaries	\$365,318	\$396,623	\$405,780	\$377,430	(\$28,350)
Other Salaries	\$160,156	\$132,843	\$151,260	\$136,827	(\$14,433)
Employee Benefits	\$858,059	\$866,084	\$849,283	\$878,020	\$28,737
Supplies & Materials	\$166,468	\$50,686	\$34,069	\$21,814	(\$12,255)
Equipment	\$3,170	\$2,359	\$26,500	\$26,500	\$0
All Others	\$127,326	\$92,531	\$137,020	\$145,330	\$8,310
<b>Total Expenditures</b>	<b>\$3,546,872</b>	<b>\$3,362,101</b>	<b>\$3,388,401</b>	<b>\$3,362,433</b>	<b>(\$25,968)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	24.50	22.79	(1.71)
Classified	13.10	13.00	(0.10)
<b>Total FTE's</b>	<b>38.60</b>	<b>36.79</b>	<b>(1.81)</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**MONTROSE ELEMENTARY SCHOOL OF INNOVATION  
TONY STEFFES  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$131,136	\$133,396	\$135,700	\$138,070	\$2,370
Certified Salaries	\$1,579,295	\$1,625,616	\$1,769,831	\$1,782,249	\$12,418
Classified Salaries	\$430,356	\$473,545	\$507,710	\$528,730	\$21,020
Other Salaries	\$127,890	\$105,000	\$188,559	\$194,439	\$5,880
Employee Benefits	\$878,765	\$923,459	\$1,003,648	\$1,054,043	\$50,395
Supplies & Materials	\$204,536	\$139,948	\$243,176	\$144,097	(\$99,079)
Equipment	\$131,080	\$149,434	\$9,000	\$9,000	\$0
All Others/MEEC	\$259,807	\$243,653	\$295,304	\$296,302	\$998
<b>Total Expenditures</b>	<b>\$3,742,865</b>	<b>\$3,794,051</b>	<b>\$4,152,928</b>	<b>\$4,146,930</b>	<b>(\$5,998)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	26.39	26.94	0.55
Classified	17.08	18.20	1.12
<b>Total FTE's</b>	<b>44.47</b>	<b>46.14</b>	<b>1.67</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**TATANKA ELEMENTARY STEM SCHOOL  
ANDRÉE IDEN  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$132,136	\$134,396	\$137,700	\$143,380	\$5,680
Certified Salaries	\$2,054,349	\$2,137,578	\$2,207,695	\$2,004,893	(\$202,802)
Classified Salaries	\$480,185	\$541,182	\$520,710	\$554,110	\$33,400
Other Salaries	\$140,403	\$110,527	\$155,926	\$142,851	(\$13,075)
Employee Benefits	\$1,079,129	\$1,082,173	\$1,147,937	\$1,130,824	(\$17,113)
Supplies & Materials	\$198,363	\$50,745	\$60,779	\$45,551	(\$15,228)
Equipment	\$856	\$582	\$18,727	\$13,061	(\$5,666)
All Others & Targ Serv	\$143,094	\$117,613	\$158,333	\$168,439	\$10,106
<b>Total Expenditures</b>	<b>\$4,228,515</b>	<b>\$4,174,796</b>	<b>\$4,407,807</b>	<b>\$4,203,109</b>	<b>(\$204,698)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	33.91	30.00	(3.91)
Classified	19.33	19.10	(0.23)
<b>Total FTE's</b>	<b>54.24</b>	<b>50.10</b>	<b>(4.14)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**DISCOVERY ELEMENTARY  
MAT NELSON  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$65,568	\$66,698	\$67,850	\$69,040	\$1,190
Certified Salaries	\$939,894	\$996,492	\$1,041,213	\$1,078,469	\$37,256
Classified Salaries	\$203,507	\$218,957	\$218,743	\$217,920	(\$823)
Other Salaries	\$40,529	\$43,644	\$32,572	\$33,548	\$976
Employee Benefits	\$512,422	\$551,199	\$556,610	\$574,131	\$17,521
Supplies & Materials	\$30,475	\$31,447	\$31,169	\$24,625	(\$6,544)
Equipment	\$393	\$0	\$16,550	\$10,750	(\$5,800)
All Others & Targ Serv	\$66,313	\$56,251	\$66,065	\$68,159	\$2,094
<b>Total Expenditures</b>	<b>\$1,859,101</b>	<b>\$1,964,688</b>	<b>\$2,030,772</b>	<b>\$2,076,642</b>	<b>\$45,870</b>

**Full Time Equivalent**

Administrators	0.50	0.50	0.00
Teachers	15.53	15.53	0.00
Classified	11.05	11.52	0.47
<b>Total FTE's</b>	<b>27.08</b>	<b>27.55</b>	<b>0.47</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**NORTHWINDS ELEMENTARY  
CARMEN TUBBS  
GRADE K-5**

<b>Expenditures</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Revised Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Increase (Decrease)</b>
Executive Salaries	\$132,037	\$131,396	\$133,700	\$136,040	\$2,340
Certified Salaries	\$2,195,009	\$2,205,719	\$2,102,434	\$1,996,366	(\$106,068)
Classified Salaries	\$581,824	\$623,501	\$638,685	\$654,265	\$15,580
Other Salaries	\$186,093	\$202,639	\$234,136	\$213,568	(\$20,568)
Employee Benefits	\$1,105,558	\$1,116,077	\$1,110,947	\$1,124,157	\$13,210
Supplies & Materials	\$190,780	\$47,121	\$62,070	\$45,774	(\$16,296)
Equipment	\$6,331	\$5,998	\$9,242	\$9,242	\$0
All Others & Targ Serv	\$218,162	\$195,750	\$222,811	\$227,561	\$4,750
<b>Total Expenditures</b>	<b>\$4,615,794</b>	<b>\$4,528,201</b>	<b>\$4,514,025</b>	<b>\$4,406,973</b>	<b>(\$107,052)</b>

**Full Time Equivalent**

Administrators	1.00	1.00	0.00
Teachers	30.91	29.53	(1.38)
Classified	23.52	22.52	(1.00)
<b>Total FTE's</b>	<b>55.43</b>	<b>53.05</b>	<b>(2.38)</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>District Wide</b>					
107	Community Relations	\$159,584	\$180,030	\$190,239	\$193,269
150	Legal	\$28,694	\$24,815	\$31,000	\$31,000
160	Personnel	\$307,381	\$291,632	\$313,256	\$318,893
251	Board of Education	\$49,423	\$52,226	\$56,795	\$56,852
252	Superintendent & Elections	\$377,202	\$370,074	\$386,217	\$392,575
256	Business Office	\$713,119	\$757,573	\$755,966	\$827,463
<b>Sub-Total District Wide</b>		<b>\$1,635,403</b>	<b>\$1,676,350</b>	<b>\$1,733,473</b>	<b>\$1,820,052</b>
<b>Operation &amp; Maintenance of Plant</b>					
002-006	Salaries - Custodial	\$290,897	\$271,404	\$316,492	\$339,770
111	Telephone	\$67,157	\$67,252	\$42,131	\$33,202
113/143	Travel & Training	\$1,585	\$1,557	\$6,120	\$6,120
131	Snow Removal	\$78,059	\$47,160	\$54,234	\$56,657
110/204	Custodian Supplies	\$319	\$10,079	\$761,917	\$10,670
162	Instructional Equipment	\$0	\$17,140	\$99,339	\$0
211/212	Fuel	\$7,402	\$8,590	\$15,167	\$16,423
041-295	Benefits - Custodial	\$127,143	\$122,509	\$130,987	\$137,577
306	Miscellaneous Expenses	\$2,014	\$1,731	\$3,060	\$3,060
300-303	Care & Upkeep Buildings	\$4,249	\$9,977	\$16,830	\$16,830
257	Mail Room	\$26,137	\$26,286	\$25,370	\$25,602
277	Warehouse	\$11,023	\$41,983	\$28,047	\$25,000
281	Laundry	\$6,556	\$1,185	\$2,000	\$2,000
370	Rental & Leases	\$0	\$0	\$960	\$0
620	A-V Repair	\$2,978	\$240	\$4,000	\$4,000
District Operations of Plant		\$258,150	\$273,868	\$281,770	\$277,493
<b>Sub-Total Ops &amp; Maint of Plant</b>		<b>\$883,669</b>	<b>\$900,961</b>	<b>\$1,788,424</b>	<b>\$954,404</b>
<b>Transportation</b>					
000	Transportation Program	\$169,076	\$291,304	\$218,152	\$138,791
713	Open Enrollment Transportation	\$51,906	\$50,846	\$51,490	\$51,490
714/715	Integration District Transportation	\$158,233	\$135,774	\$43,547	\$61,547
720/721	Regular Transportation	\$2,039,047	\$2,109,227	\$2,287,490	\$2,345,372
720	Regular Transportation - Fuel	(\$36,398)	(\$122,300)	(\$40,500)	(\$40,500)
723	Special Ed Transportation	\$2,967,808	\$2,857,496	\$2,448,172	\$2,870,623
725	Between Schools Instructional	\$64,863	\$92,717	\$78,261	\$80,402
728	Special Transportation	\$46,211	\$54,916	\$54,916	\$54,916
733	Non-Authorized	\$40,770	\$48,607	\$48,336	\$48,336
737/739	Non-Resident/Low Income	\$0	\$0	\$0	\$0
<b>Sub-Total Transportation</b>		<b>\$5,501,516</b>	<b>\$5,518,587</b>	<b>\$5,189,864</b>	<b>\$5,610,977</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Special Education</b>					
401	Speech Therapy	\$44,066	\$27,445	\$37,831	\$30,561
402	Mild Moderate Handicapped	\$64,453	\$44,846	\$43,630	\$45,222
403	Moderate Severe Handicapped	\$51,667	\$42,323	\$63,699	\$66,006
404	Physically Impaired	\$503,466	\$511,778	\$539,957	\$562,884
405	Deaf	\$119,881	\$128,880	\$221,853	\$223,632
406	Visually Impaired	\$14,694	\$19,401	\$23,281	\$24,251
407	Learning Disabilities	\$0	\$0	\$25	\$25
408	EBD	\$111,812	\$112,877	\$185,823	\$185,215
410	Other Health Disabilities	\$13,240	\$593	\$0	\$0
411	Autism	\$217,645	\$153,343	\$178,323	\$188,477
412	Developmentally Delayed	\$1,978	\$713	\$878	\$849
416	Severely Multiply Impaired	\$52,712	\$30,138	\$47,412	\$49,095
419	Special Ed. Administration	\$188,849	\$195,114	\$202,417	\$207,519
420-422	Special Ed Support	\$429,840	\$408,980	\$590,090	\$621,258
425	General Special Ed	\$109,054	\$126,454	\$146,875	\$147,651
430	Special Ed - IDEA CSPD	\$0	\$20,855	\$17,041	\$17,053
500-317	ECSE Limited English	\$277	\$0	\$0	\$0
500-401	ECSE Speech	\$199,431	\$223,021	\$239,294	\$242,963
500-411	ECSE Autism	\$0	\$0	\$8,223	\$8,546
500-412	ECSE Early Childhood	\$1,311,696	\$1,303,957	\$1,321,296	\$1,353,529
500-420	ECSE Psychological Services	\$0	\$2,173	\$3,580	\$3,580
085	PRIDE	\$407,815	\$449,570	\$439,730	\$693,682
998	Tuition - Other Districts	\$287,490	\$140,111	\$170,072	\$181,307
<b>Sub-Total Special Education</b>		<b>\$4,130,066</b>	<b>\$3,942,572</b>	<b>\$4,481,330</b>	<b>\$4,853,305</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Instructional Support</b>					
212	Substitutes - Secondary	\$1,512	\$880	\$1,082	\$1,130
211	Districtwide Sub Costs	\$0	\$3,124	\$11,004	\$11,023
211	Lane Changes	\$14,724	\$2,707	\$6,128	\$183,921
211-101	Professional Fees - VANCO/SchoolPay	\$9,568	\$8,897	\$12,000	\$12,000
211-171	Textbooks - Curriculum Development	\$340,965	\$0	\$175,000	\$175,000
211-391	Payments to NWSISD	\$37,036	\$42,278	\$46,658	\$33,544
600/601	Extended School Year	\$200,330	\$166,681	\$224,415	\$239,725
224	Staff Development	\$254,834	\$181,139	\$239,124	\$232,139
225	Instructional Improvement	\$276,042	\$166,968	\$194,161	\$177,341
228	Instructional Administration	\$228,747	\$243,272	\$259,196	\$264,330
259	Data Processing	\$133,215	\$134,650	\$129,277	\$131,167
284	Print Shop	\$77,669	\$72,903	\$100,951	\$101,881
315	Integration	\$265,156	\$251,684	\$376,594	\$374,122
318	Incentive	\$5,908	\$3,178	\$436	\$12,407
640	Autism Grant	\$684,462	\$681,563	\$699,633	\$648,851
680	Technology	\$394,938	\$588,810	\$1,543,099	\$1,001,819
570	Gifted Education	\$116,246	\$59,164	\$62,315	\$64,644
730	Psychologist - Salary & Benefits	\$9,170	\$9,581	\$9,651	\$16,497
740	Attendance & Soc Worker	\$32,413	\$0	\$0	\$0
132	Tuition - Vocational Center	\$510,944	\$511,019	\$488,128	\$467,156
211-144	Tuition - Vocational-Alternate	\$204,046	\$153,145	\$174,382	\$219,915
213-144	Tuition - WTC Targeted Services	\$9,871	\$10,013	\$9,753	\$9,948
401	Title I	\$1,796	\$8,043	\$8,497	\$0
414	Title II	\$94,006	\$119,187	\$76,109	\$91,396
417	Title III	\$3,772	\$0	\$865	\$867
<b>Sub-Total Instructional Support</b>		<b>\$3,907,370</b>	<b>\$3,418,886</b>	<b>\$4,848,458</b>	<b>\$4,470,823</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo High School</b>					
253	Office of the Principal	\$211,799	\$214,139	\$217,938	\$222,777
210	Secondary - Other	\$496,362	\$580,381	\$619,043	\$660,827
030	Instructional Administration	\$0	\$0	\$1,634	\$0
211/212	All Instructional Programs & Subs	\$830,237	\$699,909	\$792,362	\$715,388
044	Workers Compensation	\$42,885	\$44,703	\$54,765	\$55,145
126	Reading	\$93,404	\$121,122	\$123,774	\$128,521
202	Guidance Services	\$520,294	\$518,910	\$492,173	\$492,330
219	LEP	\$51,099	\$51,756	\$54,296	\$56,308
221	Homebound	\$2,646	\$1,649	\$462	\$462
224	Staff Development	\$157,822	\$237,950	\$179,558	\$173,823
226	Library	\$74,704	\$71,294	\$89,035	\$91,252
227	Audio Visual	\$0	\$0	\$0	\$0
229	Curriculum Development	\$9,622	\$66,099	\$5,910	\$3,240
242	Wright Choice	\$167,917	\$184,742	\$287,104	\$195,736
275	Operation of Plant	\$1,083,751	\$994,112	\$1,084,882	\$1,398,923
300	Language Arts	\$1,068,930	\$1,091,377	\$1,073,647	\$1,059,880
315	Integration	\$163,569	\$154,444	\$81,422	\$87,112
320	Grants & Tech Prep	\$0	\$0	\$0	\$0
351	French	\$95,230	\$85,476	\$87,378	\$90,529
352	German	\$92,145	\$120,097	\$114,555	\$118,856
353	Spanish	\$341,635	\$270,837	\$313,650	\$293,608
380	Special Needs	\$124,896	\$130,161	\$139,345	\$87,566
400	Mathematics	\$867,558	\$862,183	\$906,941	\$947,408
401	Speech Therapy	\$2,076	\$2,200	\$9,695	\$7,411
402	Mild Moderate Handicapped	\$215,206	\$259,182	\$253,288	\$237,512
403	Moderate Severe Handicapped	\$68,675	\$72,805	\$66,575	\$67,799
404	Physically Impaired	\$59,210	\$64,035	\$62,800	\$64,743
407	Learning Disabilities	\$280,792	\$293,608	\$288,486	\$347,169
408	EBD	\$405,915	\$322,521	\$333,875	\$398,844
410	Other Health Disabilities	\$268,442	\$247,535	\$249,891	\$308,650
411	Autism	\$343,309	\$325,478	\$324,787	\$430,328
416	Severely Multiply Impaired	\$141,946	\$155,212	\$153,471	\$160,560
420-425	Special Ed Support & ARRA	\$232,563	\$230,350	\$217,703	\$226,236
448	AVID	\$407	\$512	\$942	\$942
449	Magnet Art School	\$10,003	\$24,970	\$6,000	\$6,000
452	Art	\$361,031	\$256,027	\$297,996	\$299,954
453	Art Resale	\$2,516	\$1,547	\$2,000	\$2,000
454	Vocal Music	\$65,468	\$71,218	\$79,089	\$81,940



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo High School (Continued)</b>					
455	Instrumental Music	\$267,284	\$277,200	\$283,011	\$332,412
457	Band Resale	\$3,052	\$801	\$1,000	\$1,000
459	Orchestra	\$1,670	\$3,513	\$2,798	\$2,798
460	Dance	\$140	\$0	\$458	\$458
503/505	Phy Ed & Health	\$612,722	\$591,820	\$603,869	\$568,896
550	Social Studies	\$987,379	\$1,015,704	\$1,094,470	\$1,119,757
600	Natural Science	\$875,145	\$881,072	\$949,288	\$1,039,144
601	College in School	\$231,405	\$229,804	\$244,770	\$305,014
605	General Instructional	\$2,868	\$2,913	\$2,913	\$2,913
610	Instructional Services	\$0	\$0	\$0	\$0
640	Professional Development	\$227,426	\$195,027	\$260,560	\$198,565
652	Business Education	\$387,154	\$373,903	\$394,086	\$409,094
630/680	Technology	\$73,201	\$75,044	\$102,671	\$102,735
700	Industrial Arts	\$326,009	\$330,355	\$347,695	\$356,029
712	Agriculture	\$134,794	\$154,980	\$137,417	\$138,250
716	Home Economics	\$164,976	\$64,965	\$75,343	\$107,300
717	Industrial Arts Resale	\$12,695	\$12,438	\$13,000	\$13,000
720	Health Services	\$92,444	\$84,472	\$115,442	\$104,762
730	Psychologists	\$95,399	\$111,898	\$113,137	\$112,451
740	Social Workers	\$146,319	\$139,481	\$121,237	\$125,417
790	Safe Schools Officer	\$42,519	\$39,562	\$46,391	\$46,995
800	Athletics & Activities	\$1,275,240	\$1,119,230	\$1,147,270	\$1,253,996
045	Phoenix Learning Center	\$480,916	\$487,446	\$473,070	\$448,777
	<b>Sub-Total High School</b>	<b>\$15,394,821</b>	<b>\$15,020,169</b>	<b>\$15,596,368</b>	<b>\$16,309,542</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo Community Middle School</b>					
253	Office of the Principal	\$195,767	\$200,782	\$206,267	\$210,926
210	Secondary - Other	\$212,538	\$204,234	\$264,081	\$273,423
211/212	All Instructional Programs & Subs	\$648,166	\$646,430	\$646,594	\$681,966
044	Workers Compensation	\$34,926	\$36,405	\$44,600	\$44,909
006	Sixth Grade	\$1,302,330	\$1,132,050	\$1,405,801	\$1,429,289
008	WEB	\$2,818	\$958	\$3,000	\$2,000
126	Reading	\$16,159	\$16,655	\$17,588	\$17,732
202	Guidance Services	\$318,557	\$328,965	\$338,045	\$349,299
219	LEP	\$30,904	\$31,398	\$54,129	\$56,243
221	Homebound	\$1,405	\$0	\$4,669	\$0
224	Staff Development	\$128,614	\$171,551	\$123,649	\$123,649
226	Library	\$11,351	\$3,864	\$61,880	\$2,500
229	Curriculum Development	\$9,020	\$68,262	\$4,530	\$2,235
275	Operation of Plant	\$852,177	\$690,846	\$815,095	\$881,716
300	Language Arts	\$674,103	\$599,177	\$591,932	\$613,582
315	Integration	\$33,373	\$74,975	\$33,386	\$35,327
350	Foreign Language	\$26,312	\$11,904	\$22,707	\$23,576
400	Mathematics	\$675,315	\$649,691	\$710,989	\$664,379
401	Speech Therapy	\$44,634	\$45,164	\$46,054	\$41,232
402	Mild Moderate Handicapped	\$153,654	\$161,561	\$73,462	\$73,515
403	Moderate Severe Handicapped	\$98,059	\$102,828	\$95,170	\$91,187
404	Physically Impaired	\$33,077	\$33,815	\$37,400	\$38,738
407	Learning Disabilities	\$574,698	\$586,085	\$578,445	\$591,052
408	EBD	\$238,619	\$235,864	\$283,015	\$291,217
410	Other Health Disabilities	\$161,269	\$156,976	\$158,253	\$163,911
411	Autism	\$275,049	\$288,524	\$318,332	\$364,187
416	Severely Multiply Impaired	\$0	\$0	\$0	\$0
420-425	Special Ed Support	\$70,728	\$71,125	\$104,433	\$105,697
452	Art	\$139,959	\$174,474	\$185,877	\$189,163
454	Vocal Music	\$179,669	\$181,610	\$194,634	\$201,879
455	Instructional Music	\$298,911	\$298,909	\$318,193	\$311,520
456	General Music	\$55	\$22	\$0	\$0
457	Band Resale	\$38	\$0	\$0	\$0
503/505	Phy Ed & Health	\$551,535	\$534,597	\$596,859	\$612,825
550	Social Studies	\$505,306	\$520,695	\$549,864	\$571,105
570	Gifted Education/Quest Program	\$166,510	\$145,591	\$154,191	\$160,170
600	Natural Science	\$576,292	\$585,713	\$609,228	\$633,519
605	General Instructional	\$649	\$1,183	\$1,183	\$1,183
640	Professional Development	\$157,406	\$141,015	\$181,598	\$150,814

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Buffalo Community Middle School (Continued)</b>					
680	Technology	\$86,494	\$88,583	\$110,925	\$112,838
700	Industrial Arts	\$184,726	\$189,619	\$198,581	\$205,654
716	Home Economics	\$149,253	\$141,666	\$155,041	\$160,577
717	Industrial Arts Resale	\$5,713	\$5,739	\$6,000	\$6,000
720	Health Services	\$121,883	\$118,742	\$121,899	\$98,699
730	Psychologists	\$104,081	\$108,256	\$113,087	\$117,455
740	Social Workers	\$134,170	\$154,533	\$152,041	\$158,020
790	Safe Schools Officer	\$28,346	\$26,374	\$30,928	\$31,330
800	Athletics & Activities	\$184,986	\$182,525	\$174,096	\$179,273
	Targeted Services	\$4,148	\$1,197	\$0	\$0
	<b>Sub-Total Middle School</b>	<b>\$10,403,752</b>	<b>\$10,151,132</b>	<b>\$10,897,731</b>	<b>\$11,075,511</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Parkside Elementary School</b>					
253	Office of the Principal	\$184,174	\$199,401	\$178,122	\$183,336
260/009	All Instructional Programs & Subs	\$197,650	\$195,345	\$236,668	\$213,189
044	Workers Compensation	\$12,700	\$13,238	\$16,218	\$16,330
	Salaries/Benefits K-5	\$1,348,435	\$1,328,548	\$1,505,937	\$1,617,786
007	Kindergarten Supplies	\$228	\$326	\$600	\$600
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$3,875	\$1,042	\$1,540	\$0
201	Grade Level Supplies	\$2,157	\$1,902	\$2,400	\$2,000
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$1,264	\$1,530	\$1,000	\$800
210	Social Studies Supplies	\$882	\$1,286	\$1,000	\$600
211	Natural Science Supplies	\$577	\$237	\$600	\$600
216	Title I & Title I ARRA	\$164,341	\$153,952	\$112,306	\$116,692
217	Basic Skills	\$97,866	\$94,948	\$90,560	\$87,095
219	LEP	\$22,436	\$36,299	\$32,645	\$33,874
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$40,017	\$48,568	\$38,605	\$42,905
226	Library	\$111,701	\$110,719	\$2,100	\$1,400
227	Audio Visual Supplies	\$796	\$500	\$0	\$0
240	Safety Patrol	\$932	\$476	\$466	\$575
275	Operation of Plant	\$289,598	\$286,789	\$315,691	\$330,072
401	Speech Therapy	\$47,663	\$48,605	\$73,423	\$76,154
402	Mild Moderate Handicapped	\$20,941	\$30,501	\$30,775	\$20,153
407	Learning Disabilities	\$154,912	\$176,155	\$149,269	\$145,641
408	EBD	\$225,381	\$261,855	\$262,094	\$229,293
410	Other Health Disabilities	\$47,761	\$49,769	\$49,149	\$40,022
411	Autism	\$328,584	\$270,548	\$269,099	\$306,818
412	Early Childhood	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$49,772	\$51,563	\$75,979	\$76,733
456	General Music	\$72,494	\$67,491	\$88,421	\$81,049
503/505	Phy Ed & Health	\$100,283	\$56,855	\$79,497	\$73,044
570	Gifted Education	\$175,786	\$185,433	\$196,774	\$204,107
630/680	Technology	\$0	\$0	\$9,090	\$9,000
720	Health Services	\$86,573	\$78,900	\$75,693	\$47,070
730	Psychologists	\$49,940	\$48,894	\$22,778	\$22,722
740	Social Workers	\$61,382	\$39,256	\$25,353	\$42,393
	Targeted Services	\$1,894	\$1,208	\$0	\$0
<b>Sub-Total Parkside</b>		<b>\$3,902,995</b>	<b>\$3,842,139</b>	<b>\$3,943,852</b>	<b>\$4,022,053</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Hanover Elementary School</b>					
253	Office of the Principal	\$181,651	\$187,527	\$192,976	\$197,459
260/009	All Instructional Programs & Subs	\$250,286	\$211,253	\$233,251	\$231,692
044	Workers Compensation	\$12,700	\$9,669	\$16,218	\$16,330
	Salaries/Benefits K-5	\$1,825,363	\$1,766,466	\$1,719,516	\$1,694,388
007	Kindergarten Supplies	\$102	\$0	\$0	\$0
113	Travel	\$0	\$1,550	\$0	\$0
201	Communication Skills Supplies	\$9,577	\$4,402	\$13,707	\$4,500
210	Social Studies Supplies	\$0	\$0	\$0	\$0
211	Natural Science Supplies	\$1,209	\$1,027	\$1,500	\$1,300
217	Basic Skills	\$102,080	\$101,721	\$84,953	\$87,405
219	LEP	\$16,713	\$28,366	\$18,927	\$19,562
224	Staff Development	\$51,501	\$67,281	\$52,483	\$52,783
226	Library	\$97,619	\$87,633	\$91,092	\$78,963
227	Audio Visual Supplies	\$891	\$553	\$1,000	\$1,000
229	Curriculum Development	\$110,364	\$12,908	\$1,395	\$705
275	Operation of Plant	\$243,584	\$259,829	\$282,334	\$254,118
401	Speech Therapy	\$42,738	\$41,885	\$65,748	\$68,181
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$20,780	\$21,496	\$25,208	\$25,648
407	Learning Disabilities	\$186,992	\$181,337	\$190,613	\$196,803
408	EBD	\$0	\$0	\$0	\$0
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$51,406	\$37,465	\$41,811	\$54,334
420-422	Special Ed Support	\$5,932	\$6,519	\$13,932	\$17,255
456	General Music	\$110,576	\$112,334	\$116,798	\$121,025
503/505	Phy Ed & Health	\$97,330	\$97,664	\$102,290	\$105,903
630/680	Technology	\$0	\$0	\$9,808	\$9,000
640	Professional Development Supplies	\$0	\$0	\$1,525	\$0
720	Health Services	\$57,057	\$52,827	\$49,830	\$48,060
730	Psychologists	\$52,266	\$51,177	\$42,141	\$55,796
740	Social Workers	\$18,155	\$19,212	\$19,345	\$20,223
<b>Sub-Total Hanover</b>		<b>\$3,546,872</b>	<b>\$3,362,101</b>	<b>\$3,388,401</b>	<b>\$3,362,433</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Montrose Elementary School</b>					
253	Office of the Principal	\$182,909	\$149,179	\$130,824	\$168,041
260/009	All Instructional Programs & Subs	\$315,134	\$196,951	\$253,051	\$236,091
044	Workers Compensation	\$14,288	\$18,462	\$18,245	\$18,372
	Salaries/Benefits K-5	\$1,379,981	\$1,337,283	\$1,474,398	\$1,536,584
007	Kindergarten Supplies	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$0	\$0
202	Mathematics Supplies	\$0	\$0	\$0	\$0
203	Art Supplies	\$580	\$1,420	\$1,500	\$0
210	Social Studies Supplies	\$456	\$824	\$900	\$1,000
211	Natural Science Supplies	\$0	\$0	\$0	\$0
216	Title I & Title I ARRA	\$109,297	\$116,743	\$139,384	\$85,873
217	Basic Skills	\$93,487	\$91,455	\$90,455	\$95,018
219	LEP	\$21,424	\$28,219	\$32,191	\$33,416
221	Homebound	\$0	\$0	\$0	\$0
224	Staff Development	\$46,860	\$47,253	\$30,315	\$31,015
226/227	Library /Audio Visual Supplies	\$82,907	\$81,405	\$89,021	\$93,413
229	Curriculum Development	\$0	\$0	\$0	\$0
275	Operation of Plant	\$296,164	\$352,043	\$339,281	\$345,891
401	Speech Therapy	\$59,138	\$59,530	\$76,309	\$77,154
402	Mild Moderate Handicapped	\$117,964	\$176,935	\$188,235	\$206,153
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
404	Physically Impaired	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$143,979	\$167,520	\$241,766	\$252,161
408	EBD	\$59,222	\$23,619	\$27,509	\$28,487
410	Other Health Disabilities	\$0	\$0	\$0	\$0
411	Autism	\$123,172	\$126,197	\$127,074	\$142,759
412	Developmentally Delayed	\$74,106	\$75,538	\$77,320	\$80,244
420-422	Special Ed Support	\$11,161	\$10,518	\$26,234	\$26,472
455/456	Instrumental/General Music	\$51,430	\$51,260	\$53,008	\$55,254
503/505	Phy Ed & Health	\$68,239	\$71,465	\$74,994	\$77,822
680	Technology	\$0	\$0	\$9,000	\$9,000
699	Integration Grant	\$342,434	\$463,478	\$532,444	\$390,816
720	Health Services	\$46,148	\$50,686	\$50,016	\$51,054
730	Psychologists	\$50,453	\$52,739	\$48,205	\$82,475
740	Social Workers	\$35,881	\$28,521	\$3,676	\$4,224
090	Montrose Early Childhood Center	\$16,051	\$14,808	\$17,573	\$18,141
	Targeted Services	\$0	\$0	\$0	\$0
<b>Sub-Total Montrose</b>		<b>\$3,742,865</b>	<b>\$3,794,051</b>	<b>\$4,152,928</b>	<b>\$4,146,930</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Tatanka Elementary School</b>					
253	Office of the Principal	\$184,106	\$188,357	\$194,286	\$202,201
260/009	All Instructional Programs & Subs	\$358,919	\$221,468	\$260,016	\$229,509
044	Workers Compensation	\$15,875	\$16,548	\$20,273	\$20,413
	Salaries/Benefits K-5	\$1,931,560	\$1,970,105	\$2,136,048	\$1,905,608
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$6,719	\$4,082	\$6,500	\$5,205
203	Art Supplies	\$994	\$878	\$1,000	\$1,000
211	Natural Science Supplies	\$3,668	\$2,365	\$4,000	\$4,000
216	Title I & Title I ARRA	\$166,226	\$145,501	\$130,553	\$93,581
217	Basic Skills	\$114,748	\$125,265	\$132,718	\$176,740
219	LEP	\$11,598	\$31,039	\$12,605	\$13,062
224	Staff Development	\$64,309	\$71,660	\$50,165	\$50,165
226	Library	\$18,689	\$7,209	\$19,000	\$17,000
227	Audio Visual Supplies	\$0	\$0	\$0	\$0
275	Operation of Plant	\$284,964	\$261,086	\$307,068	\$313,834
315	Integration	\$92,029	\$123,103	\$146,175	\$96,631
401	Speech Therapy	\$92,345	\$93,616	\$96,278	\$99,889
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
403	Moderate Severe Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$106,075	\$111,018	\$120,606	\$124,041
408	EBD	\$162,446	\$148,286	\$162,995	\$167,971
411	Autism	\$74,458	\$85,410	\$58,177	\$70,592
412	Developmentally Delayed	\$15,853	\$16,132	\$16,565	\$17,205
420-422	Special Ed Support	\$154,879	\$185,702	\$182,360	\$200,586
452	Art	\$89,666	\$74,633	\$96,464	\$86,598
455	Other Instructional Music	\$49	\$0	\$0	\$0
456	General Music	\$99,242	\$101,276	\$525	\$525
503/505	Phy Ed & Health	\$59,606	\$61,963	\$68,307	\$70,777
605	Instructional Support	\$918	\$1,024	\$1,024	\$1,024
640	Professional Development Supplies	\$0	\$0	\$840	\$0
680	Technology	\$0	\$0	\$9,161	\$9,161
720	Health Services	\$57,602	\$58,850	\$56,779	\$60,046
730	Psychologists	\$321	\$189	\$325	\$43,612
740	Social Workers	\$60,651	\$68,031	\$116,994	\$122,133
	Targeted Services	\$0	\$0	\$0	\$0
<b>Sub-Total Tatanka</b>		<b>\$4,228,515</b>	<b>\$4,174,796</b>	<b>\$4,407,807</b>	<b>\$4,203,109</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Discovery Elementary School</b>					
253	Office of the Principal	\$92,066	\$102,639	\$96,978	\$100,016
260/009	All Instructional Programs & Subs	\$127,206	\$101,316	\$125,873	\$113,254
044	Workers Compensation	\$9,525	\$9,929	\$12,164	\$12,248
	Salaries/Benefits K-5	\$1,003,453	\$1,040,304	\$1,085,948	\$1,110,594
009	General Supplies	\$561	\$729	\$7,010	\$2,550
205	Mathematics Other Instr Media	\$27	\$1,771	\$0	\$0
207	Art Supplies	\$0	\$0	\$0	\$0
208	Reading Supplies	\$377	\$0	\$1,000	\$1,000
217	Basic Skills	\$68,628	\$79,521	\$90,177	\$91,646
219	LEP	\$0	\$0	\$0	\$0
221	Homebound	\$11	\$2	\$0	\$0
224	Staff Development	\$25,261	\$33,999	\$23,005	\$23,005
226	Library	\$28,122	\$10,084	\$17,981	\$17,981
229	Curriculum Development	\$0	\$16,274	\$780	\$435
236	Science	\$0	\$0	\$0	\$0
240	Safety Patrol	\$28	\$0	\$600	\$600
275	Operation of Plant	\$86,050	\$91,289	\$93,923	\$92,498
401	Speech Therapy	\$22,121	\$19,464	\$18,072	\$25,914
402	Mild Moderate Handicapped	\$0	\$0	\$0	\$0
407	Learning Disabilities	\$66,222	\$101,468	\$90,373	\$93,779
408	EBD	\$20,610	\$23,035	\$23,235	\$24,148
411	Autism	\$11,241	\$0	\$0	\$0
412	Developmentally Delayed	\$0	\$0	\$0	\$0
420-422	Special Ed Support	\$59,548	\$71,857	\$55,604	\$56,398
456	General Music	\$105,004	\$107,827	\$109,294	\$113,363
503/505	Phy Ed & Health	\$64,634	\$67,087	\$69,661	\$72,293
550	Social Sciences	\$0	\$0	\$0	\$0
605	Instructional Support	\$259	\$250	\$250	\$250
630/680	Technology	\$0	\$0	\$9,159	\$9,000
720	Health Services	\$40,460	\$37,648	\$41,886	\$42,577
730	Psychologists	\$19,106	\$20,100	\$19,390	\$33,095
740	Social Workers	\$8,581	\$28,095	\$38,409	\$39,998
	Targeted Services	\$0	\$0	\$0	\$0
<b>Sub-Total Discovery</b>		<b>\$1,859,101</b>	<b>\$1,964,688</b>	<b>\$2,030,772</b>	<b>\$2,076,642</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Northwinds Elementary School</b>					
253	Office of the Principal	\$184,057	\$185,703	\$190,148	\$193,565
260/009	All Instructional Programs & Subs	\$461,608	\$273,244	\$285,643	\$258,111
044	Workers Compensation	\$15,925	\$16,548	\$20,273	\$20,413
	Salaries/Benefits K-5	\$2,160,182	\$2,144,578	\$2,122,080	\$2,100,743
113	Travel	\$0	\$0	\$0	\$0
201	Communication Skills Supplies	\$0	\$0	\$500	\$500
202	Mathematics Supplies	\$0	\$0	\$500	\$500
203	Art Supplies	\$695	\$1,912	\$2,000	\$1,500
210	Social Studies Supplies	\$0	\$0	\$500	\$500
211	Natural Science Supplies	\$811	\$1,019	\$1,000	\$1,000
217	Basic Skills	\$102,558	\$107,764	\$108,772	\$110,537
219	LEP	\$15,053	\$15,405	\$0	\$0
221	Homebound	\$108	\$188	\$0	\$0
224	Staff Development	\$61,223	\$74,431	\$60,408	\$60,667
226	Library	\$3,159	\$1,045	\$1,800	\$1,800
227	Audio Visual Supplies	\$1,036	\$99	\$0	\$0
275	Operation of Plant	\$374,687	\$357,375	\$395,755	\$414,587
401	Speech Therapy	\$84,878	\$110,987	\$112,331	\$113,549
402	Mild Moderate Handicapped	\$59,503	\$73,340	\$69,703	\$70,966
403	Moderate Severe Handicapped	\$84,743	\$178,781	\$156,580	\$161,197
404	Physically Impaired	\$521	\$0	\$0	\$0
407	Learning Disabilities	\$15,239	\$32,762	\$53,586	\$33,455
408	EBD	\$344,037	\$355,228	\$316,064	\$328,356
410	Other Health Disabilities	\$333	\$0	\$0	\$0
411	Autism	\$110,636	\$60,397	\$64,726	\$66,667
416	Severely Multiply Impaired	\$73,408	\$79,402	\$6,957	\$7,094
420-425	Special Ed Support	\$106,506	\$93,905	\$99,738	\$99,549
455	Instrumental Music Supplies	\$0	\$0	\$0	\$0
456	General Music	\$104,267	\$107,914	\$110,935	\$115,181
503/505	Phy Ed & Health	\$77,713	\$81,759	\$130,737	\$89,789
640	Prog for Prof Dev-Non Instr Supplies	\$0	\$0	\$0	\$0
630/680	Technology	\$0	\$0	\$14,719	\$9,242
720	Health Service	\$57,319	\$55,853	\$51,504	\$48,329
730	Psychologists	\$78,108	\$78,661	\$83,548	\$43,387
740	Social Workers	\$37,481	\$39,901	\$53,518	\$55,789
<b>Sub-Total Northwinds</b>		<b>\$4,615,794</b>	<b>\$4,528,201</b>	<b>\$4,514,025</b>	<b>\$4,406,973</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**GENERAL FUND 01**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>General Fund Expenditures</b>					
<b>Health &amp; Safety - 05</b>					
347	Physical Hazard Control	\$43,798	\$41,242	\$38,200	\$67,400
349	PCB/Fuel/Other Hazards	\$23,540	\$53,370	\$23,000	\$23,000
352	Environmental Management	\$61,774	\$50,812	\$63,200	\$63,200
358	Asbestos	\$131,932	\$164,633	\$171,200	\$76,200
363	Fire/Life Code Compliance	\$24,615	\$34,227	\$37,050	\$86,961
	<b>Sub-Total Health &amp; Safety</b>	<b>\$285,659</b>	<b>\$344,284</b>	<b>\$332,650</b>	<b>\$316,761</b>
<b>Long Term Facilities Maintenance - 05</b>					
195	Salary Chargeback	\$0	\$0	\$0	\$0
305	Professional Fees	\$133,466	\$302,384	\$504,075	\$75,750
350	Repairs & Maintenance	\$15,640	\$3,663	\$217,878	\$258,450
391	Payments to Other Districts R & M	\$51,591	\$61,340	\$74,102	\$84,580
510	Land & Improvements	\$147,213	\$82,812	\$91,100	\$498,120
520	Building & Improvements	\$1,142,430	\$989,508	\$578,000	\$626,200
530	Equipment	\$0	\$6,956	\$0	\$0
	<b>Sub-Total LTFM</b>	<b>\$1,490,340</b>	<b>\$1,446,663</b>	<b>\$1,465,155</b>	<b>\$1,543,100</b>
<b>Facilities - 05</b>					
850	District Wide Facilities	\$461,421	\$457,973	\$554,847	\$483,098
108	Administrative Technology Services	\$177,555	\$181,098	\$186,858	\$190,352
110	Data Processing	\$171,799	\$83,778	\$87,101	\$115,966
370	Rentals & Operating Leases	\$67,346	\$65,005	\$86,279	\$83,884
810	Operations & Maintenance	\$63,160	\$7,822	\$0	\$4,100
267	Buffalo High School	\$138,427	\$98,778	\$16,400	\$65,000
045	Phoenix Learning Center	\$1,082	\$180	\$0	\$0
090	Montrose Early Education Center	\$3,111	\$6,598	\$450	\$5,000
368	Buffalo Community Middle School	\$60,229	\$499,449	\$403,975	\$1,500
501	Parkside Elementary	\$42,511	\$118,735	\$800	\$461,850
502	Hanover Elementary	\$99,468	\$295,063	\$111,000	\$134,900
503	Montrose Elementary	\$68,688	\$205,824	\$124,300	\$69,300
504	Tatanka Elementary	\$80,803	\$11,637	\$29,450	\$121,950
506	Discovery Elementary	\$366,917	\$37,108	\$69,650	\$66,400
507	Northwinds Elementary	\$40,380	\$26,796	\$105,000	\$32,000
	<b>Sub-Total Facilities</b>	<b>\$1,842,897</b>	<b>\$2,095,844</b>	<b>\$1,776,110</b>	<b>\$1,835,300</b>
<b>Other</b>					
042	Severance Pay	\$96,594	\$84,918	\$85,711	\$64,646
044	DW Workers Compensation	\$18,313	\$19,091	\$23,385	\$23,547
280	Reemployment	\$17,801	\$20,664	\$75,000	\$80,000
220;291	Retirees Insurance	\$333,697	\$85,382	\$427,602	\$410,007
260-318	Data Processing	\$0	\$28,853	\$29,000	\$31,520
605-113	Itinerate Staffing Travel	\$22,103	\$24,901	\$10,000	\$10,000
605	New Program Offering & Bldg Impr.	\$66,564	\$144,784	\$140,005	\$179,426
630	Technology	\$0	\$0	\$497,664	\$0
340	Property & Liability Insurance	\$296,491	\$193,347	\$276,125	\$272,690
720	Health Services	\$15,675	\$10,311	\$18,091	\$42,195
790-391	School Resource Officer	\$0	\$0	\$18,900	\$27,890
	Student Activities - 09	\$702,091	\$603,005	\$324,826	\$482,406
	Student Activities - 51	\$0	\$13,036	\$16,313	\$15,713
	<b>Sub-Total Other</b>	<b>\$1,569,329</b>	<b>\$1,228,292</b>	<b>\$1,942,622</b>	<b>\$1,640,040</b>
	<b>Total General Fund Expenditures</b>	<b>\$68,940,964</b>	<b>\$67,409,716</b>	<b>\$72,489,970</b>	<b>\$72,647,955</b>

# Special Revenue Funds

## **02 Food Service Fund**

The Food Service Fund is used to record financial activities of a school district's food service program. Food Service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school community service activities.

All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service.

## **04 Community Service Fund**

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Education, Early Childhood Family Education (ECFE), School Readiness, Adult Basic Education, and Community Service-General.

Early Childhood Family Education activities are to improve parenting skills of new and expectant parents and to provide learning experiences for parents and children.

School Readiness includes activities based on the needs of children identified through a screening process. These activities will include social services, a development and learning plan, health referral services, a nutrition component and parental involvement.

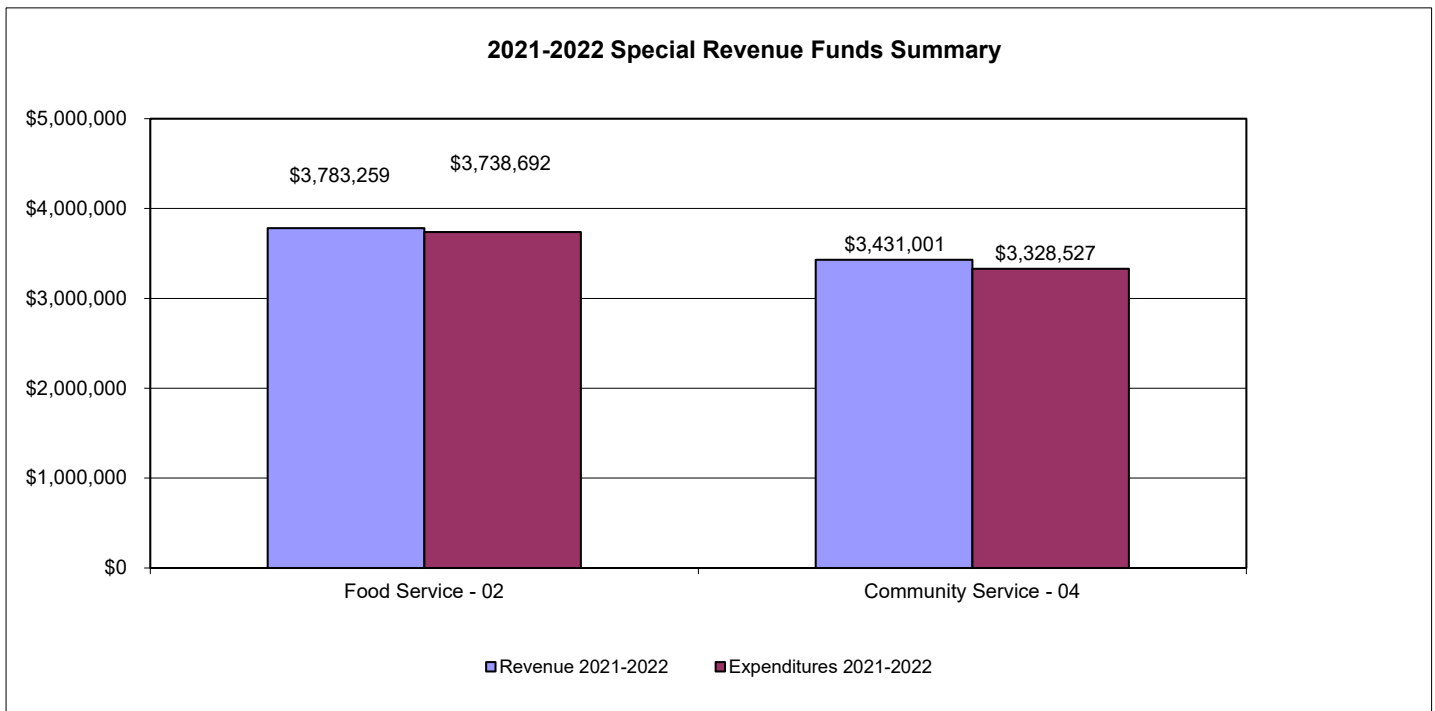
The Adult Basic Education reserve will include all activities in the Adult Basic Education and Adult High School Graduation Programs.

Community Service-General includes other community programs such as Preschool Screening, KidKare, and Nonpublic Pupil Aid programs.

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**SPECIAL REVENUE FUNDS - SUMMARY**

	<b>Fund Balance 6/30/20</b>	<b>Revenue 2020-2021</b>	<b>Expenditures 2020-2021</b>	<b>Fund Balance 6/30/21</b>	<b>Revenue 2021-2022</b>	<b>Expenditures 2021-2022</b>	<b>Fund Balance 6/30/22</b>
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$930,425	\$3,342,773	\$3,133,929	\$1,139,269	\$3,783,259	\$3,738,692	\$1,183,836
Community Service - 04	(\$125,356)	\$2,962,807	\$3,127,526	(\$290,075)	\$3,431,001	\$3,328,527	(\$187,601)
<b>Total</b>	<b>\$805,069</b>	<b>\$6,305,580</b>	<b>\$6,261,455</b>	<b>\$849,194</b>	<b>\$7,214,260</b>	<b>\$7,067,219</b>	<b>\$996,235</b>

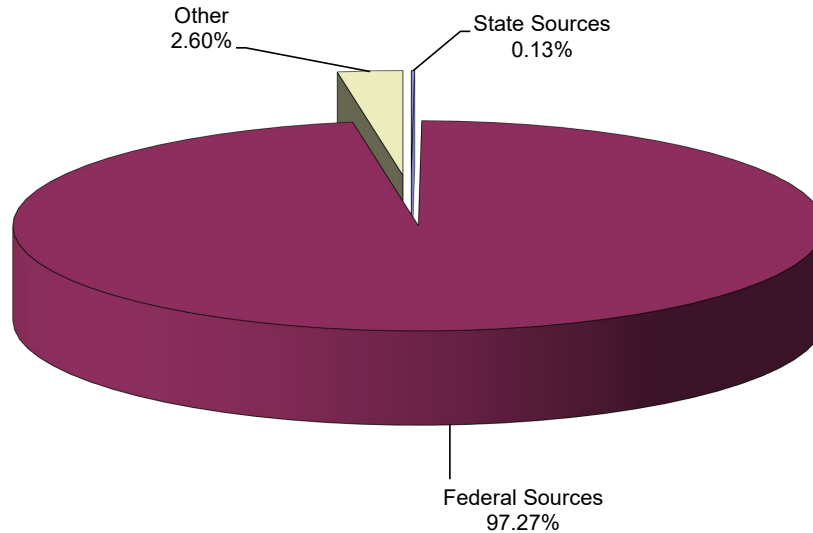


**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

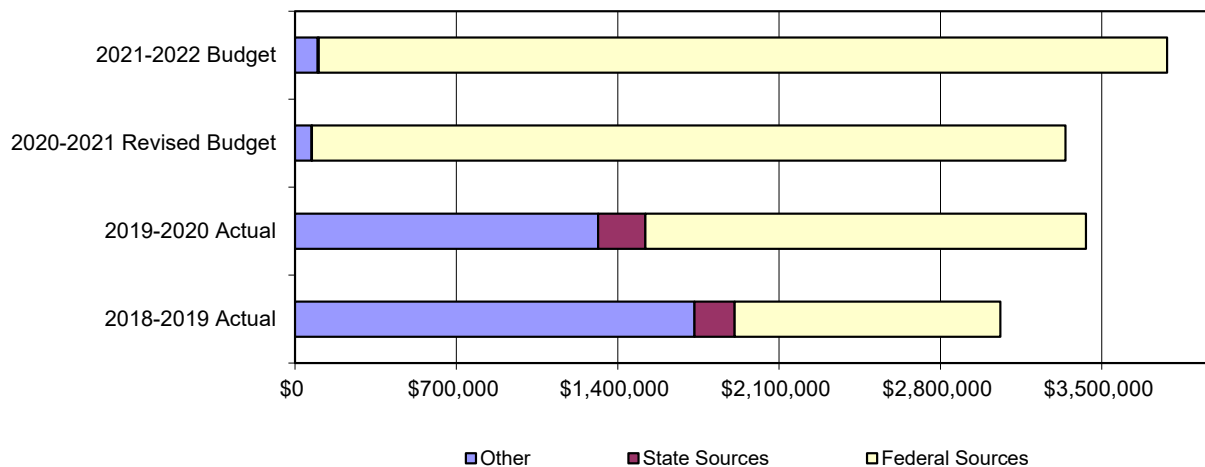
**FOOD SERVICE FUND 02 - REVENUE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Budget	2021-2022 Budget	Amount Change	% Change
State Sources	\$173,700	\$205,327	\$1,250	\$5,000	\$3,750	300.00%
Federal Sources	\$1,153,799	\$1,911,720	\$3,269,572	\$3,680,033	\$410,461	12.55%
Other	\$1,733,115	\$1,314,491	\$71,951	\$98,226	\$26,275	36.52%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$3,060,614</b>	<b>\$3,431,538</b>	<b>\$3,342,773</b>	<b>\$3,783,259</b>	<b>\$440,486</b>	<b>13.18%</b>

**2021-2022  
Food Service Fund Revenue By Source**



**Food Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)**

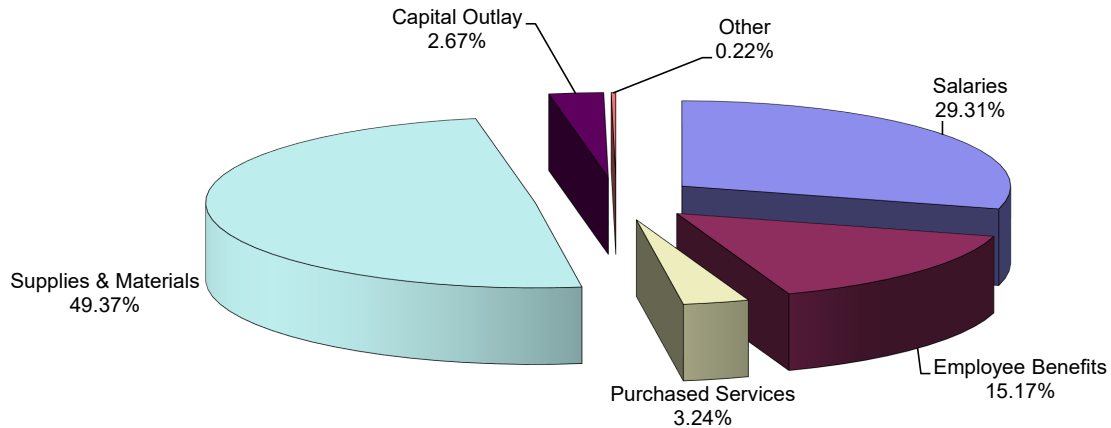


**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

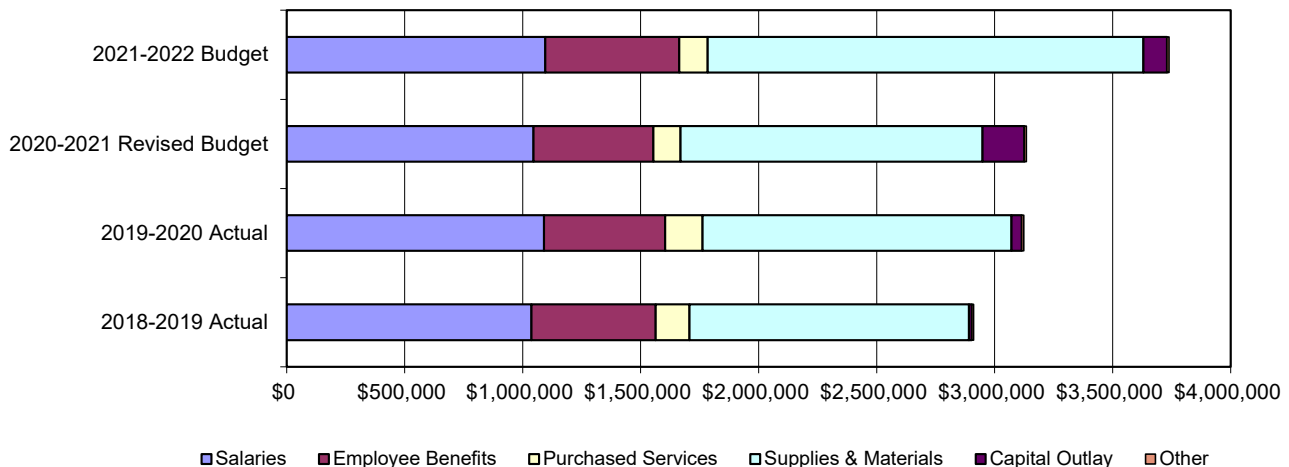
**FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Budget	2021-2022 Budget	Amount Change	% Change
Salaries	\$1,036,628	\$1,089,994	\$1,045,593	\$1,095,875	\$50,282	4.81%
Employee Benefits	\$527,243	\$514,136	\$507,646	\$567,339	\$59,693	11.76%
Purchased Services	\$142,837	\$157,721	\$115,882	\$121,120	\$5,238	4.52%
Supplies & Materials	\$1,184,110	\$1,309,795	\$1,279,631	\$1,845,958	\$566,327	44.26%
Capital Outlay	\$11,891	\$43,297	\$176,677	\$100,000	(\$76,677)	-43.40%
Other	\$7,749	\$7,912	\$8,500	\$8,400	(\$100)	-1.18%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$2,910,458</b>	<b>\$3,122,855</b>	<b>\$3,133,929</b>	<b>\$3,738,692</b>	<b>\$604,763</b>	<b>19.30%</b>

**2021-2022  
Food Service Fund Expenditures By Object**



**Food Service Fund Expenditures - 4 Year Comparison (Excluding OPEB Bond)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Food Service Revenue</b>					
<b>Lunch - 701</b>					
96	Gifts & Bequests	\$910	\$0	\$67	\$0
130	Interest Income	\$10,901	\$10,114	\$818	\$826
141	Student Lunch Sales	\$1,108,077	\$816,106	\$0	\$0
144	Adult Lunch Sales	\$22,571	\$11,546	\$0	\$0
188	Refunds	\$2,817	\$8,964	\$2,500	\$2,500
190/196	Misc Income/Sale of Equipment	\$6,270	\$917	\$1,606	\$1,000
300	State Lunch Aid	\$93,094	\$69,510	\$0	\$0
370	Other Revenue - MDE	\$1,150	\$0	\$0	\$5,000
405	Federal Lunch Aid	\$208,952	\$162,018	\$0	\$0
472	Federal Free & Reduced	\$491,093	\$357,769	\$0	\$0
473	Federal Commodity Rebate	\$2,667	\$0	\$0	\$0
474	Federal Commodities	\$210,934	\$190,791	\$6,000	\$0
<b>Sub-Total Lunch - 701</b>		<b>\$2,159,436</b>	<b>\$1,627,735</b>	<b>\$10,991</b>	<b>\$9,326</b>
<b>Breakfast - 705</b>					
141	Student Breakfast Sales	\$149,486	\$124,592	\$0	\$0
142	Ala Carte Sales	\$43,721	\$24,075	\$0	\$0
144	Adult Breakfast Sales	\$499	\$260	\$0	\$0
312	State Breakfast Aid	\$78,706	\$62,155	\$0	\$0
476	Federal Breakfast Aid	\$160,200	\$121,181	\$0	\$0
<b>Sub-Total Breakfast - 705</b>		<b>\$432,612</b>	<b>\$332,263</b>	<b>\$0</b>	<b>\$0</b>
<b>Summer- 709 and CARES Act 154, 174</b>					
96	Gifts & Bequests	\$0	\$808	\$0	\$0
144	Adult Breakfast Sales	\$17	\$406	\$900	\$900
300	State Aid	\$0	\$73,661	\$0	\$0
370	Other Revenue - MDE	\$750	\$0	\$1,250	\$0
400	Federal Aids	\$0	\$51,806	\$122,348	\$0
474	Federal Commodities	\$670	\$10,141	\$124,500	\$200,000
479	Federal Summer Aid	\$79,283	\$1,018,013	\$3,016,724	\$3,480,033
<b>Sub-Total Summer - 709</b>		<b>\$80,720</b>	<b>\$1,154,835</b>	<b>\$3,265,722</b>	<b>\$3,680,933</b>
<b>Other - 703 &amp; 707</b>					
142	Ala Carte Sales	\$351,417	\$280,066	\$62,560	\$88,000
143	Milk Sales	\$14,213	\$9,412	\$2,500	\$2,500
160	Auxiliary-School Related	\$22,216	\$27,227	\$1,000	\$2,500
<b>Sub-Total Other - 703 &amp; 707</b>		<b>\$387,846</b>	<b>\$316,705</b>	<b>\$66,060</b>	<b>\$93,000</b>
<b>Total Food Service Revenue</b>		<b>\$3,060,614</b>	<b>\$3,431,538</b>	<b>\$3,342,773</b>	<b>\$3,783,259</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Food Service Expenditures</b>					
<b>Lunch - 701</b>					
002	Managerial Salaries	\$68,084	\$54,196	\$13,182	\$13,413
005	Clerical Salaries	\$20,042	\$20,684	\$4,702	\$0
006	Skilled Trade	\$619,055	\$464,779	\$96	\$0
007	Custodial/Delivery	\$55,000	\$55,489	\$1,650	\$0
026	Unskilled Temporary	\$15,253	\$10,075	\$20,000	\$0
041	Life Insurance	\$1,236	\$659	\$28	\$21
043	Hospitalization	\$236,830	\$186,628	\$5,911	\$4,501
044	Workers Compensation	\$42,426	\$44,224	\$54,178	\$1,637
046	State Retirement Contribution	\$53,427	\$40,431	\$2,849	\$1,006
047	Income Protection	\$164	\$140	\$32	\$24
061	Non Licensed FICA	\$49,419	\$39,069	\$3,032	\$1,026
195	Salary Chargeback	-\$425	-\$311	-\$425	-\$425
211	Gas and Oil	\$0	\$0	\$0	\$400
235	Dental Insurance	\$6,999	\$5,095	\$282	\$141
250	403b Match	\$1,325	\$1,408	\$300	\$300
291	Other Post Emp Benefits	\$20,000	\$0	\$4,000	\$4,000
295	Benefit Chargeback	-\$65	-\$47	-\$60	-\$60
101	Contracted Services/Debit System	\$15,146	\$33,231	\$12,400	\$21,100
110	Postage	\$562	\$506	\$750	\$750
111	Telephone	\$746	\$491	\$1,000	\$1,000
113	Travel	\$706	\$5,232	\$2,000	\$0
115/116	Advertising/Printing	\$107	\$283	\$250	\$250
122	Electricity	\$34,000	\$34,311	\$5,000	\$1,200
124	Water-Sewer-Garbage	\$25,000	\$25,222	\$30,000	\$900
125	Repairs & Maintenance	\$16,689	\$16,005	\$10,000	\$5,000
143	Training & In-Service	\$0	\$554	\$500	\$500
169	Equipment	\$11,891	\$41,656	\$73,500	\$98,500
201	Supplies	\$34,090	(\$2,379)	\$100	\$200
203	Maintenance Supplies/Laundry	\$6,571	\$6,568	\$7,000	\$210
205	Offices Supplies	\$17	\$362	\$500	\$500
212	Fuel for Cooking	\$25,000	\$25,222	\$30,000	\$900



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>Food Service Expenditures</b>					
<b>Lunch - 701 (Continued)</b>					
304	Dues & Fees/Training	\$7,749	\$7,912	\$8,500	\$8,400
306	Miscellaneous	\$14	\$40	\$0	\$0
313	Credit Card Fees	\$34,185	\$27,406	\$1,450	\$0
319	Computer & Tech Services	\$0	\$10	\$0	\$0
455/465	Technology Equipment	\$305	\$0	\$2,000	\$3,500
491	Federal Commodities	\$210,264	\$190,791	\$6,000	\$0
511	Food	\$522,554	\$390,746	\$5,000	\$0
512	Milk & Bulk Milk Purchase	\$58,594	\$58,666	\$2,500	\$0
<b>Sub-Total Lunch - 701</b>		<b>\$2,192,960</b>	<b>\$1,785,354</b>	<b>\$308,207</b>	<b>\$168,894</b>
<b>Breakfast - 705</b>					
005	Secy Clerical	\$4,710	\$5,323	\$0	\$0
006	Skilled Trade	\$108,081	\$83,716	\$19	\$0
041	Life Insurance	\$195	\$99	\$0	\$0
043	Hospitalization	\$38,857	\$30,764	\$0	\$0
046	State Retirement Contribution	\$8,376	\$6,671	\$1	\$0
047	Income Protection Contribution	\$9	\$8	\$0	\$0
061	Non License FICA	\$7,577	\$6,238	\$1	\$0
235	Dental Insurance	\$1,165	\$877	\$0	\$0
201	Supplies	\$16,249	\$22,916	\$0	\$0
313	Credit Card Fees	\$6,195	\$6,208	\$265	\$0
511	Food	\$89,566	\$69,897	\$2,000	\$0
512	Milk	\$23,209	\$18,804	\$500	\$0
<b>Sub-Total Breakfast - 705</b>		<b>\$304,189</b>	<b>\$251,521</b>	<b>\$2,786</b>	<b>\$0</b>
<b>Other- 707</b>					
002	Manangerial Salary	\$0	\$0	\$4,394	\$4,471
005	Secy Clerical	\$3,094	\$3,549	\$1,561	\$3,177
006	Skilled Trade	\$97,495	\$73,711	\$12,511	\$14,123
026	Unskilled Temporary	\$6,981	\$9,106	\$10,000	\$10,000
041	Life Insurance	\$174	\$89	\$27	\$33
043	Hospitalization	\$34,871	\$26,815	\$5,952	\$7,945

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**FOOD SERVICE - FUND 02**

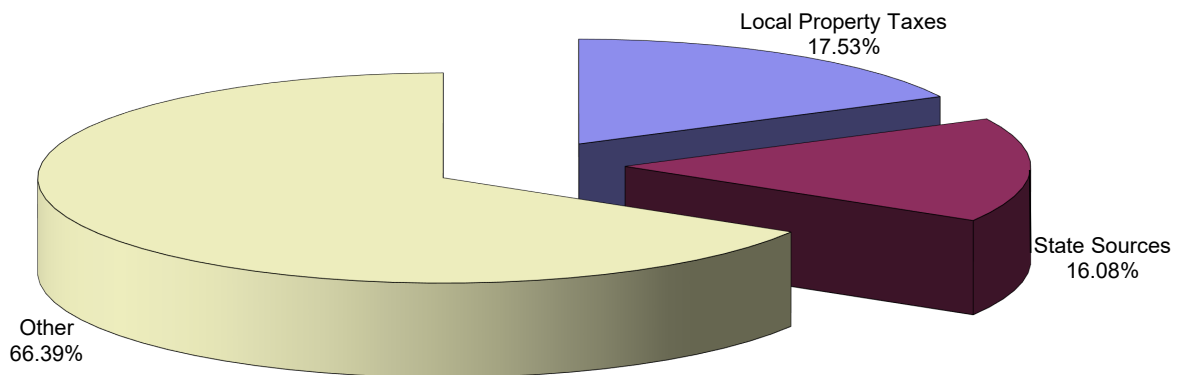
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Food Service Expenditures</b>					
<b>Other - 707 (Continued)</b>					
046	State Retirement Contribution	\$7,766	\$6,588	\$2,184	\$2,432
047	Income Protection Contribution	\$6	\$1	\$11	\$14
060-061	FICA	\$7,432	\$6,158	\$2,227	\$2,479
235	Dental Insurance	\$921	\$701	\$150	\$224
125	Repairs & Maintenance	\$1,385	\$0	\$1,500	\$1,500
201/205	Supplies	\$16,978	\$18,568	\$1,000	\$0
218	TRA	\$714	\$0	\$0	\$0
250	403b Match	\$0	\$0	\$0	\$100
313	Credit Card Fees	\$6,876	\$5,802	\$267	\$3,520
511	Food	\$154,241	\$152,308	\$35,000	\$40,000
512	Milk	\$4,315	\$3,190	\$1,000	\$3,000
<b>Sub-Total Other - 707</b>		<b>\$343,249</b>	<b>\$306,586</b>	<b>\$77,784</b>	<b>\$93,018</b>
<b>Summer- 709 and CARES Act 154, 174</b>					
002	Managerial Salaries	\$5,125	\$22,804	\$70,301	\$71,532
005	Secy Clerical	\$3,450	\$5,575	\$24,980	\$28,590
006	Skilled Trade	\$29,969	\$281,167	\$814,272	\$870,994
026	Unskilled Temp	\$0	\$0	\$63,350	\$75,000
041	Life Insurance	\$15	\$566	\$1,172	\$1,298
043	Hospitalization	\$2,097	\$64,444	\$271,411	\$320,296
044	Workers Compensation	\$0	\$0	\$0	\$52,916
046	State Retirement Contribution	\$2,840	\$22,300	\$73,343	\$78,834
047	Income Protection Contribution	\$15	\$46	\$172	\$180
061	Non Licensed FICA	\$2,896	\$21,474	\$70,810	\$76,410
113	Travel	\$0	\$0	\$0	\$2,000
169	Other Equipment	\$0	\$1,641	\$103,177	\$1,500
170	Non Instructional Support - Overtime	\$0	\$131	\$5,000	\$5,000
212	Fuel	\$0	\$0	\$400	\$29,100
235	Dental Insurance	\$171	\$2,097	\$8,033	\$9,982
250	403b Match	\$100	\$592	\$1,600	\$1,600
115/116	Advertising/Printing	\$1	\$400	\$0	\$0
125	Repairs & Maintenance	\$238	\$1,059	\$15,500	\$15,500
201/401	Supplies	\$2,195	\$42,191	\$135,557	\$351,350
330	Utilities	\$1,000	\$1,000	\$35,000	\$67,900
491	Federal Commodities	\$1,340	\$10,141	\$124,500	\$200,000
511	Food	\$16,521	\$259,223	\$805,000	\$1,058,424
512	Milk	\$2,087	\$42,543	\$121,574	\$158,374
<b>Sub-Total Other - 709</b>		<b>\$70,060</b>	<b>\$779,394</b>	<b>\$2,745,152</b>	<b>\$3,476,780</b>
<b>Total Food Service Expenditures</b>		<b>\$2,910,458</b>	<b>\$3,122,855</b>	<b>\$3,133,929</b>	<b>\$3,738,692</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

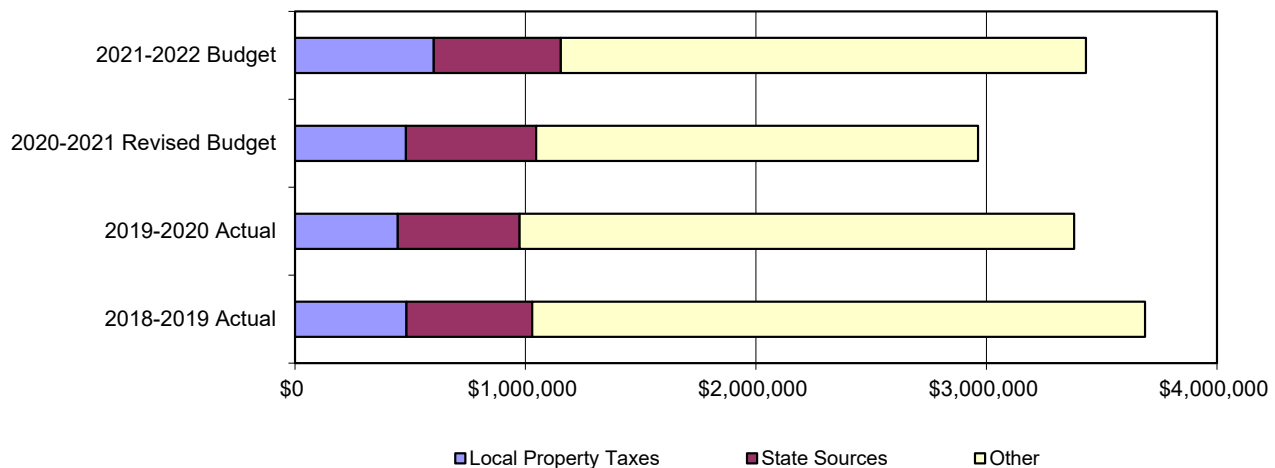
**COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>	<b>Amount Change</b>	<b>% Change</b>
Local Property Taxes	\$483,131	\$445,439	\$480,612	\$601,512	\$120,900	25.16%
State Sources	\$545,951	\$529,259	\$565,633	\$551,753	(\$13,880)	-2.45%
Other	\$2,658,215	\$2,405,687	\$1,916,562	\$2,277,736	\$361,174	18.84%
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$3,687,297</b>	<b>\$3,380,385</b>	<b>\$2,962,807</b>	<b>\$3,431,001</b>	<b>\$468,194</b>	<b>15.80%</b>

**2021-2022  
Community Service Fund Revenue By Source**



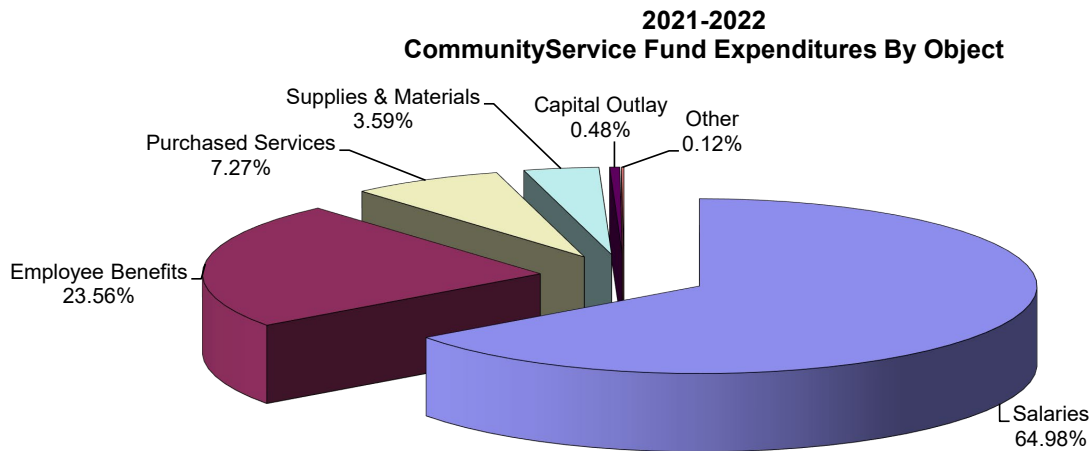
**Community Service Fund Revenue - 4 Year Comparison (Excluding Bond Proceeds)**



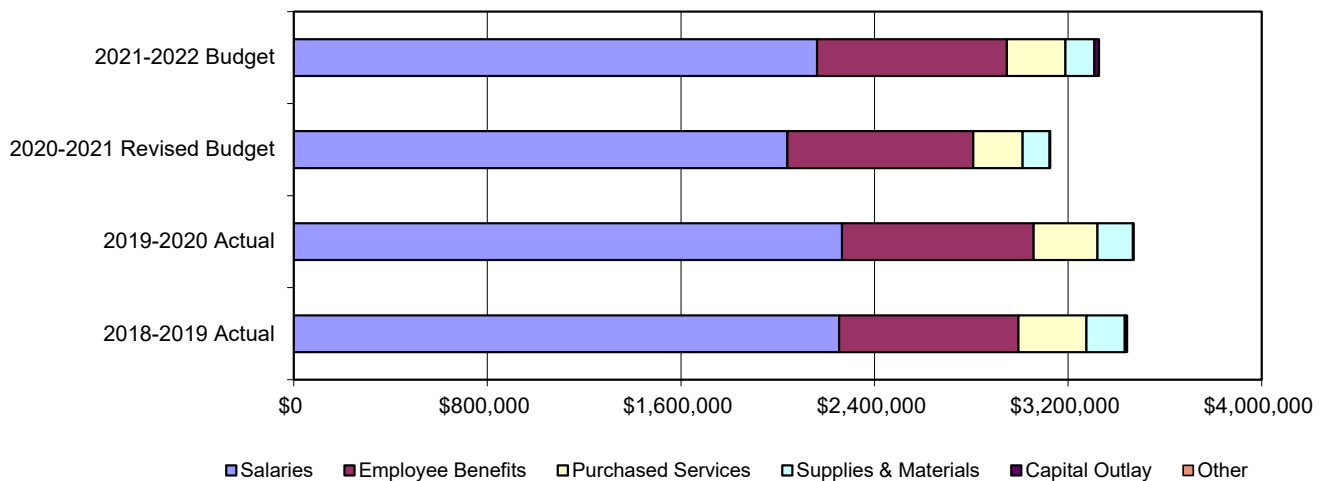
**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Revised Budget	2021-2022 Budget	Amount Change	% Change
Salaries	\$2,254,068	\$2,266,031	\$2,039,592	\$2,162,952	\$123,360	6.05%
Employee Benefits	\$741,145	\$791,459	\$768,901	\$784,089	\$15,188	1.98%
Purchased Services	\$280,536	\$264,021	\$203,845	\$242,017	\$38,172	18.73%
Supplies & Materials	\$158,489	\$145,890	\$111,167	\$119,448	\$8,281	7.45%
Capital Outlay	\$4,563	\$1,457	\$1,000	\$16,000	\$15,000	1500.00%
Other	\$5,777	\$3,500	\$3,021	\$4,021	\$1,000	33.10%
OPEB Bond	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total</b>	<b>\$3,444,578</b>	<b>\$3,472,358</b>	<b>\$3,127,526</b>	<b>\$3,328,527</b>	<b>\$201,001</b>	<b>6.43%</b>



**Community Service Fund Expenditures - 4 Year Comparison (Excluding OPEB Bond)**



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04**

		<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>Community Service Revenue</b>					
340	Non Public School	\$22,051	\$18,907	\$27,000	\$27,000
501	General Comm Ed	\$261,498	\$236,825	\$225,907	\$266,907
504	United for Youth	\$0	\$0	\$0	\$0
505	Aquatics	\$43,386	\$37,418	\$27,000	\$48,000
507	Driver's Education BTW	\$117,130	\$107,578	\$109,000	\$121,000
508	Driver's Education Classroom	\$4,723	\$6,810	\$6,200	\$6,200
326	Adults with Disabilities	\$73,931	\$69,802	\$63,500	\$73,000
520	Adult Basic Education	\$91,581	\$97,133	\$89,000	\$91,600
570	KidKare	\$1,533,967	\$1,364,181	\$1,115,337	\$1,333,106
570	Little KidKare	\$1,000	\$1,249	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$400,123	\$389,268	\$425,794	\$423,715
582	School Readiness	\$475,657	\$445,429	\$434,096	\$485,400
583	Preschool Screening	\$23,080	\$23,080	\$20,275	\$20,275
585	Youth Development	\$510,184	\$482,487	\$330,522	\$417,122
590	Facility Use	\$106,111	\$79,386	\$62,500	\$91,000
799	Collaboration	\$22,875	\$20,832	\$26,676	\$26,676
<b>Total Community Service Revenue</b>		<b>\$3,687,297</b>	<b>\$3,380,385</b>	<b>\$2,962,807</b>	<b>\$3,431,001</b>

<b>Community Service Expenditures</b>					
350-351	Non Public	\$21,001	\$18,005	\$27,000	\$27,000
501	General Community Education	\$280,731	\$249,463	\$235,080	\$259,521
504	United for Youth	\$22,877	\$32,775	\$21,203	\$26,385
505	Aquatics	\$38,732	\$38,644	\$33,585	\$45,755
507	Driver's Education BTW	\$89,328	\$79,655	\$88,497	\$104,805
508	Driver's Education Classroom	\$30,741	\$25,303	\$19,245	\$21,592
510	Adults with Disabilities	\$87,190	\$84,506	\$61,230	\$66,082
520	Adult Basic Education	\$91,581	\$97,133	\$88,321	\$91,595
570	KidKare	\$1,355,324	\$1,455,937	\$1,269,139	\$1,293,604
570	Little KidKare	\$308	\$927	\$0	\$0
571	ADED Kindergarten	\$0	\$0	\$0	\$0
580	Early Childhood Family Education	\$364,564	\$397,179	\$395,002	\$402,654
582	School Readiness	\$448,565	\$416,929	\$438,782	\$463,276
583	Preschool Screening	\$28,405	\$24,048	\$24,807	\$27,115
585	Youth Development	\$518,500	\$492,100	\$367,228	\$413,277
590	Facility Use	\$66,731	\$59,754	\$58,407	\$85,866
<b>Total Community Service Expenditures</b>		<b>\$3,444,578</b>	<b>\$3,472,358</b>	<b>\$3,127,526</b>	<b>\$3,328,527</b>

# Other Funds

## **06 Building Construction Fund**

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds or by capital loans.

Construction costs for buildings and additions consist of the following: expenditures for general construction; advertisement for contracts; payments on contracts of construction; installations of plumbing, heating, lighting, ventilating and electrical systems; expenditures for lockers, elevators, and other equipment; architectural and engineering services; travel expenses; paint and decorating expenses; and any other related costs.

Where a balance from a bond issue remains in the Building Construction Fund after the project has been completed and all claims against the Building Construction Fund have been paid, the balance must be permanently transferred by official board resolution to the Debt Service Fund and used to pay the bonded indebtedness incurred in the project.

## **07 Debt Service Fund**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bond indebtedness, whether for building construction, operating capital or for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such a tax and related state aid must be separately accounted for in a Debt Service Fund.

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds.

## **18 HRA Trust Fund**

The HRA Trust fund is used for reporting contributions to an employee's HRA account upon hire and an annual contribution to the employee's HRA account for each year of service. These funds are held in an irrevocable trust with Mid-America through National Insurance Services. Employees must meet certain vesting requirements before accessing these funds.

## **45 OPEB Trust Fund**

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

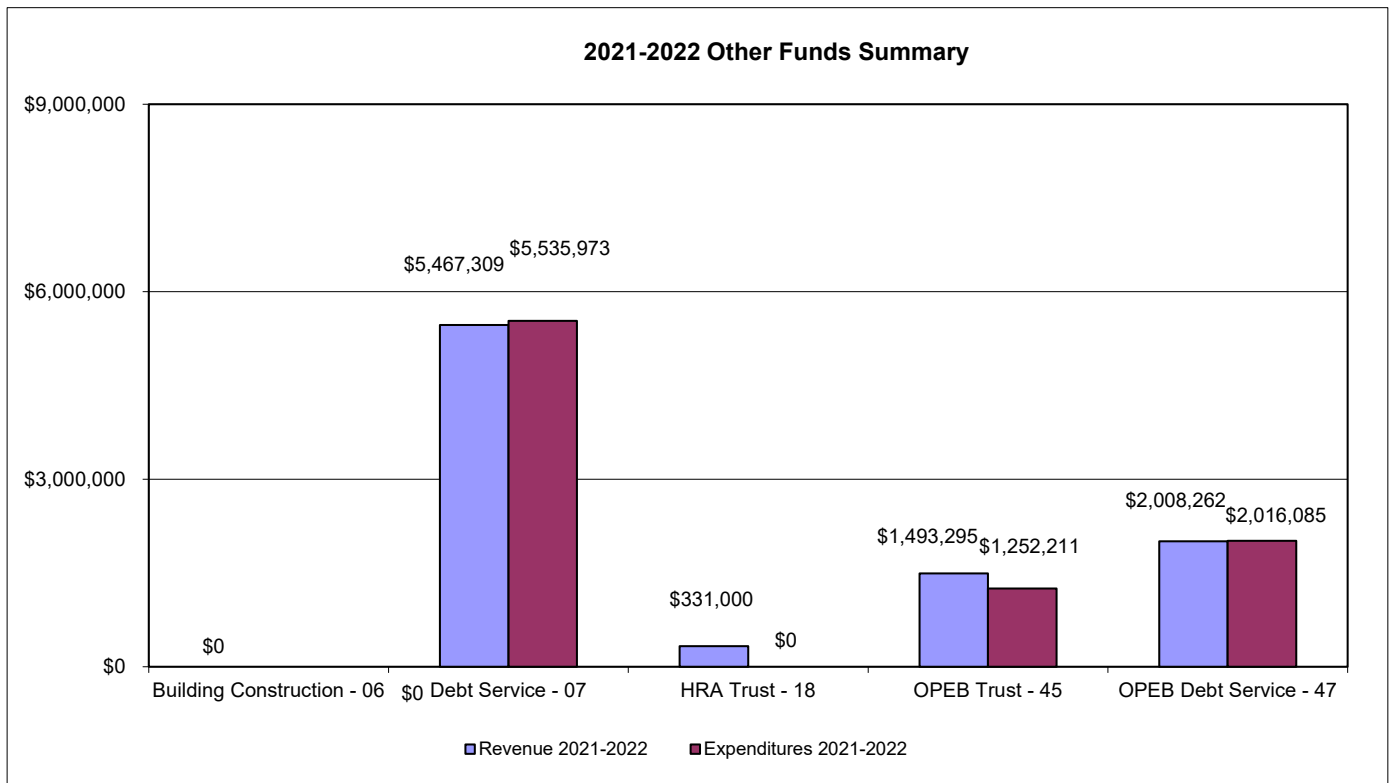
## **47 OPEB Debt Service Fund**

Activity to record levy proceeds and the repayment of the OPEB bonds will be accounted for in this fund.

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**OTHER FUNDS - SUMMARY**

	<b>Fund Balance 6/30/20</b>	<b>Revenue 2020-2021</b>	<b>Expenditures 2020-2021</b>	<b>Fund Balance 6/30/21</b>	<b>Revenue 2021-2022</b>	<b>Expenditures 2021-2022</b>	<b>Fund Balance 6/30/22</b>
		Unaudited	Unaudited		Budget	Budget	
Building Construction - 06	\$144,490	\$0	\$144,490	\$0	\$0	\$0	\$0
Debt Service - 07	\$1,053,445	\$5,434,489	\$5,549,623	\$938,311	\$5,467,309	\$5,535,973	\$869,647
HRA Trust - 18	\$2,077,527	\$366,000	\$0	\$2,443,527	\$331,000	\$0	\$2,774,527
OPEB Trust - 45	\$12,999,797	\$3,011,246	\$981,338	\$15,029,705	\$1,493,295	\$1,252,211	\$15,270,789
OPEB Debt Service - 47	\$400,041	\$2,032,815	\$1,998,685	\$434,171	\$2,008,262	\$2,016,085	\$426,348
<b>Total</b>	<b>\$16,675,300</b>	<b>\$10,844,550</b>	<b>\$8,674,136</b>	<b>\$18,845,714</b>	<b>\$9,299,866</b>	<b>\$8,804,269</b>	<b>\$19,341,311</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**BUILDING CONSTRUCTION - FUND 06**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Building Construction Revenue</b>					
092	Interest Income	\$57,180	\$8,604	\$0	\$0
096	Miscellaneous Income	\$0	\$0	\$0	\$0
097	Erate Discount Revenue	\$93,869	\$72,858	\$0	\$0
099	Miscellaneous Income	\$39,125	\$30,375	\$0	\$0
635	Lease Purchase Agreement	\$0	\$0	\$0	\$0
<b>Total Building Construction Revenue</b>		<b>\$190,174</b>	<b>\$111,837</b>	<b>\$0</b>	<b>\$0</b>
<b>Building Construction Expenditures</b>					
005	District Wide	\$725,067	\$665,001	\$99,911	\$0
045	Phoenix LC	\$0	\$0	\$4,526	\$0
267	Buffalo High School	\$114,638	\$106,052	\$0	\$0
368	Buffalo Community Middle School	\$235,949	\$81,174	\$15,300	\$0
501	Parkside Elementary	(\$6,786)	\$6,095	\$9,181	\$0
502	Hanover Elementary	\$8,553	\$0	\$0	\$0
503	Montrose Elementary	\$41,731	\$0	\$0	\$0
504	Tatanka Elementary	\$86,970	\$0	\$2,185	\$0
506	Discovery Elementary	\$66,685	\$20,100	\$1,718	\$0
507	Northwinds Elementary	\$8,992	\$0	\$11,669	\$0
<b>Total Building Construction Expenditures</b>		<b>\$1,281,799</b>	<b>\$878,422</b>	<b>\$144,490</b>	<b>\$0</b>



**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**DEBT SERVICE - FUND 07**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Debt Service Revenue</b>					
001	Property Taxes	\$5,091,284	\$5,158,059	\$5,091,421	\$5,122,148
009	Fiscal Disparities	\$68,215	\$65,704	\$65,700	\$65,700
092	Interest Income	\$71,441	\$45,327	\$5,358	\$5,412
200/300	Other State Revenues	\$166,930	\$157,368	\$175,761	\$175,761
229	Disparity Reduction Aid	\$925	\$923	\$900	\$900
317	Long Term Facilities Maintenance Aid	\$106,986	\$101,413	\$95,349	\$97,388
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
<b>Total Debt Service Revenue</b>		<b>\$5,505,781</b>	<b>\$5,528,794</b>	<b>\$5,434,489</b>	<b>\$5,467,309</b>
<b>Debt Service Expenditures</b>					
710	Payments on Bonds	\$9,580,000	\$3,730,000	\$3,870,000	\$4,025,000
720	Interest on Bonds	\$2,059,346	\$1,835,498	\$1,673,998	\$1,505,348
790	Service Charges	\$4,925	\$5,625	\$5,625	\$5,625
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
<b>Total Debt Service Expenditures</b>		<b>\$11,644,271</b>	<b>\$5,571,123</b>	<b>\$5,549,623</b>	<b>\$5,535,973</b>

ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET

HRA TRUST - FUND 18

		2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Revised Budget	Budget
<b>HRA Trust Revenue</b>					
092	Interest Income	\$25,823	\$34,935	\$35,000	\$35,000
099	Miscellaneous Revenue	\$214,264	\$191,588	\$331,000	\$296,000
<b>Total HRA Revenue</b>		<b>\$240,087</b>	<b>\$226,523</b>	<b>\$366,000</b>	<b>\$331,000</b>
<b>HRA Trust Expenditures</b>					
305/340	Professional Fees/Insurance	\$0	\$0	\$0	\$0
520	Building Improvements	\$0	\$0	\$0	\$0
305/910	Building Construction	\$0	\$0	\$0	\$0
<b>Total HRA Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

**OPEB TRUST - FUND 45**

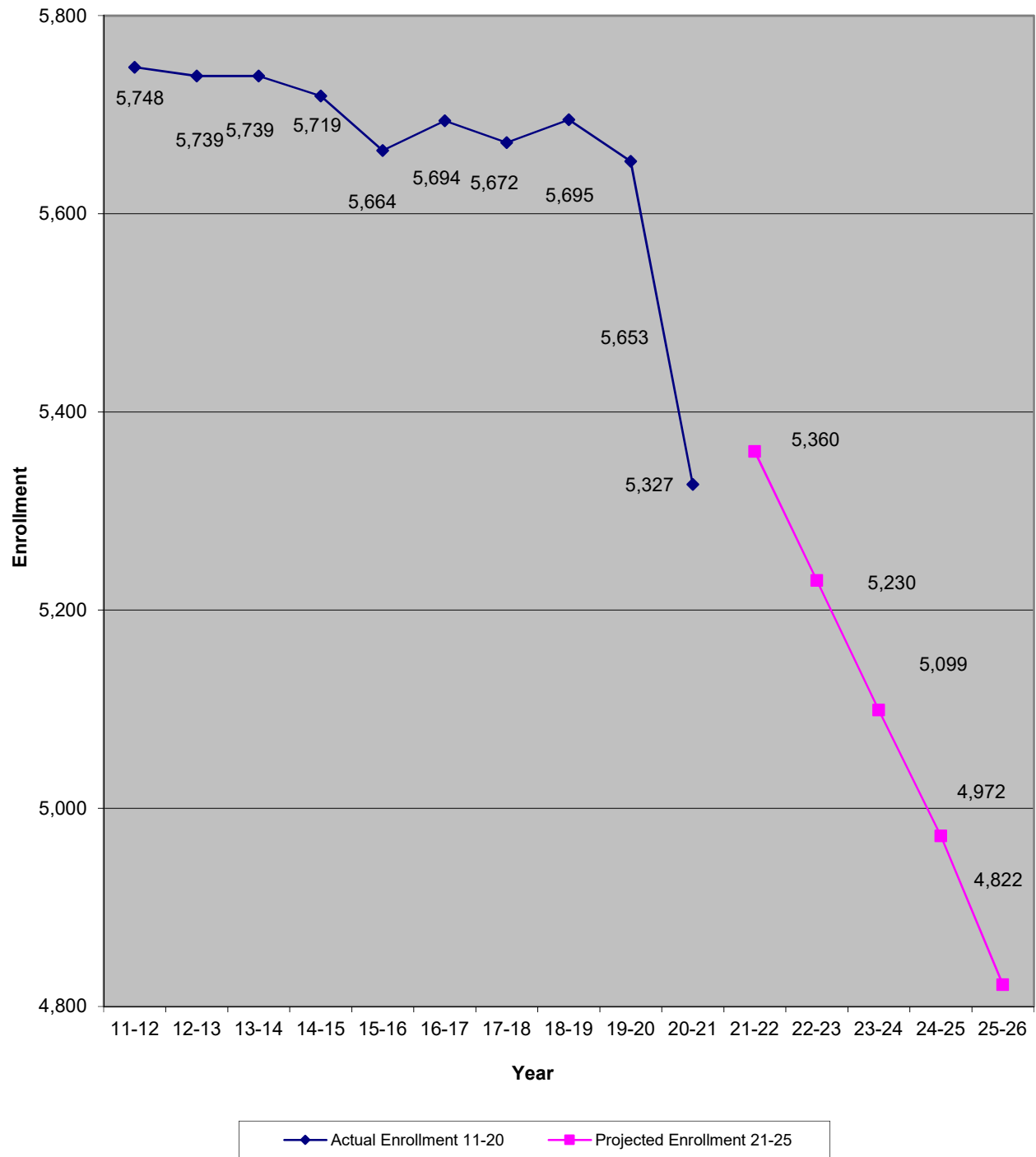
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>OPEB Trust Revenue</b>					
092	Interest Income/Change in Market Value	\$851,970	\$380,305	\$2,677,984	\$1,120,000
616	Retiree Contributions	\$316,811	\$326,259	\$333,262	\$373,295
631	Sale of Bonds Proceeds	\$0	\$0	\$0	\$0
<b>Total OPEB Trust Revenue</b>		<b>\$1,168,781</b>	<b>\$706,564</b>	<b>\$3,011,246</b>	<b>\$1,493,295</b>
<b>OPEB Trust Expenditures</b>					
220	Health Insurance	\$697,708	\$724,328	\$582,529	\$636,203
230	Life Insurance	\$27,723	\$23,400	\$19,163	\$21,475
235	Dental Insurance	\$52,046	\$59,334	\$53,251	\$58,882
251	Contributions to H.S.A.	\$341,836	\$247,077	\$326,395	\$535,651
<b>Total OPEB Trust Expenditures</b>		<b>\$1,119,313</b>	<b>\$1,054,139</b>	<b>\$981,338</b>	<b>\$1,252,211</b>

**ISD 877 BUFFALO-HANOVER-MONTROSE  
2021-2022 BUDGET**

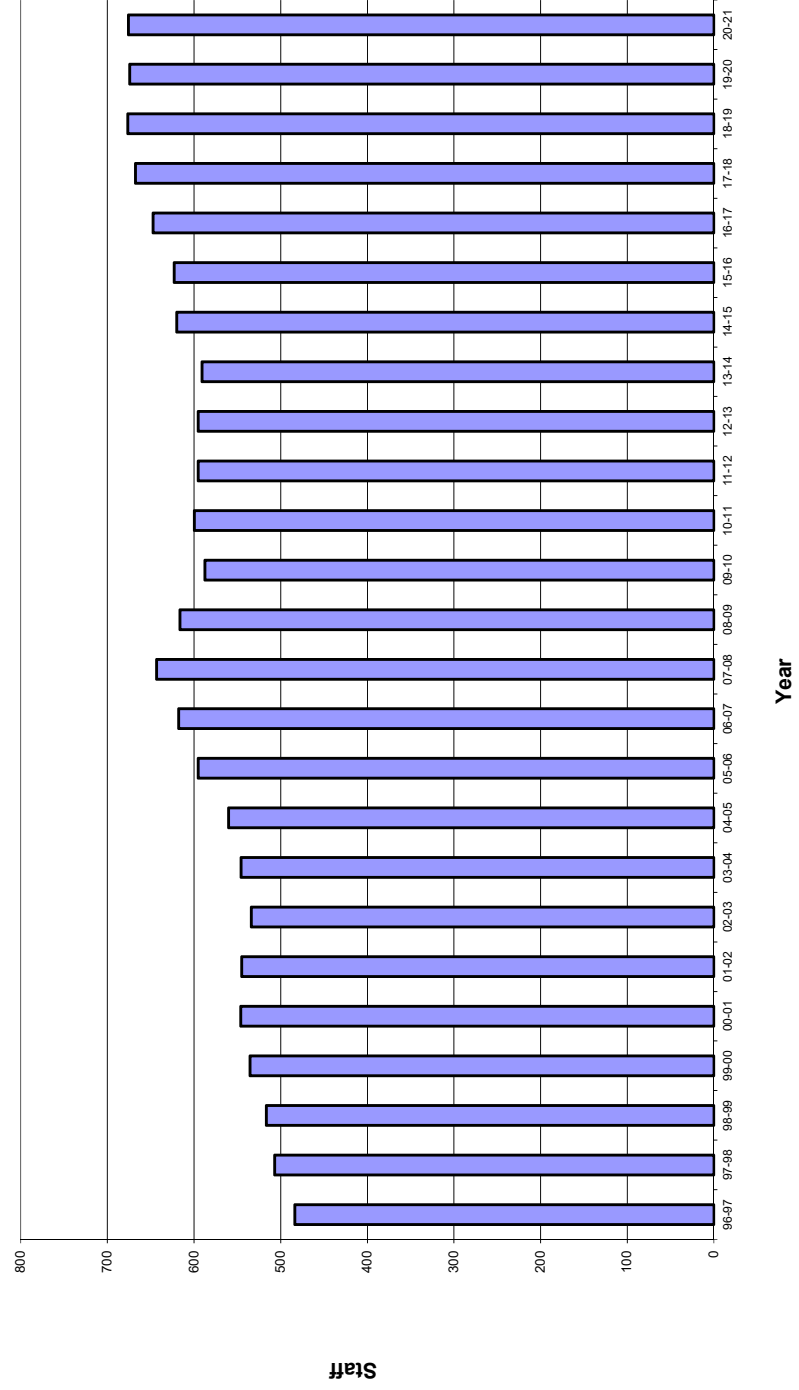
**OPEB DEBT SERVICE - FUND 47**

		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>OPEB Debt Service Revenue</b>					
001	Property Taxes	\$2,027,342	\$1,989,102	\$1,993,459	\$1,968,856
009	Fiscal Disparities	\$19,651	\$24,880	\$24,880	\$24,880
092	Interest Income	\$23,043	\$18,771	\$1,728	\$1,745
200/300	Other State Revenues	\$14,665	\$12,973	\$12,348	\$12,348
229	Disparity Reduction Agent	\$358	\$348	\$343	\$343
258	Other State Credits	\$0	\$1	\$57	\$90
<b>Total OPEB Debt Service Revenue</b>		<b>\$2,085,059</b>	<b>\$2,046,075</b>	<b>\$2,032,815</b>	<b>\$2,008,262</b>
<b>OPEB Debt Service Expenditures</b>					
710	Payments on Bonds	\$1,780,000	\$1,830,000	\$1,880,000	\$1,935,000
720	Interest on Bonds	\$190,410	\$154,810	\$118,210	\$80,610
790	Service Charges	\$1,425	\$475	\$475	\$475
920	Bond Refunding Payments	\$0	\$0	\$0	\$0
<b>Total OPEB Debt Service Expenditures</b>		<b>\$1,971,835</b>	<b>\$1,985,285</b>	<b>\$1,998,685</b>	<b>\$2,016,085</b>

**District 877 Enrollment/Projections  
Grades K-12 as of October 1**



# **Staff FTE Comparison** **July 1, 2021**



# DISTRICT 877 BOND AMORTIZATION SCHEDULE

DUE DATE	G.O. SCHOOL BUILDING REFUNDING BONDS \$5.71 MILLION 2018A		G.O. SCHOOL BUILDING BONDS \$33.05 MILLION 2015A		G.O. TAXABLE OPEB REFUNDING BONDS \$9.635 MILLION 2017A		G.O. REFUNDING BONDS \$31.215 MILLION 2012A		G.O. ALTERNATIVE FACILITY BONDS 2013A		TOTALS
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
8/1/2021		\$12,625.00		\$478,461		\$40,305		\$237,800		\$23,788	\$792,979
2/1/2022	\$505,000	\$12,625.00		\$478,461	\$1,935,000	\$40,305	\$3,355,000	\$237,800	\$165,000	\$23,788	\$6,752,979
8/1/2022				\$478,461		\$20,955		\$170,700		\$22,550	\$692,666
2/1/2023				\$478,461	\$1,905,000	\$20,955	\$4,180,000	\$170,700	\$160,000	\$22,550	\$6,937,666
8/1/2023				\$478,461				\$87,100		\$21,150	\$586,711
2/1/2024				\$478,461			\$4,355,000	\$87,100	\$2,115,000	\$21,150	\$7,056,711
8/1/2024				\$478,461							\$478,461
2/1/2025			\$5,035,000	\$478,461							\$5,513,461
8/1/2025				\$402,936							\$402,936
2/1/2026			\$5,205,000	\$402,936							\$5,607,936
8/1/2026				\$324,861							\$324,861
2/1/2027			\$5,365,000	\$324,861							\$5,689,861
8/1/2027				\$251,093							\$251,093
2/1/2028			\$5,510,000	\$251,093							\$5,761,093
8/1/2028				\$172,575							\$172,575
2/1/2029			\$5,665,000	\$172,575							\$5,837,575
8/1/2029				\$87,600							\$87,600
2/1/2030			\$5,840,000	\$87,600							\$5,927,600
	\$505,000	\$25,250	\$32,620,000	\$6,305,820	\$3,840,000	\$122,520	\$11,890,000	\$991,200	\$2,440,000	\$134,975	\$58,874,765

**Independent School District 877  
Buffalo-Hanover-Montrose Schools  
214 First Ave Northeast  
Buffalo, MN 55313  
Phone: 763-682-8700 Fax: 763-682-8785  
[www.bhmschools.org](http://www.bhmschools.org)**